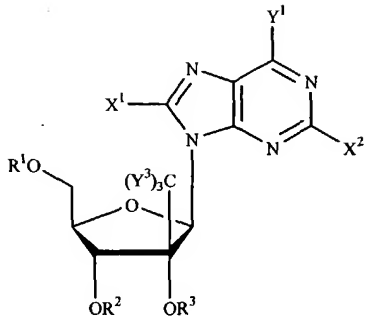
## CLAIMS

What is claimed is:

1. A compound of Formula (I):



(I)

or a pharmaceutically acceptable salt thereof,

wherein:

$R^1$, $R^2$ and $R^3$ are independently H; phosphate; straight chained, branched or cyclic alkyl; acyl; CO-alkyl, CO-aryl, CO-alkoxyalkyl, CO-aryloxyalkyl, CO-substituted aryl, sulfonate ester; benzyl, wherein the phenyl group is optionally substituted with one or more substituents; alkylsulfonyl; arylsulfonyl; aralkylsulfonyl; a lipid; an amino acid; an amino acid residue; a carbohydrate; a peptide; cholesterol; or pharmaceutically acceptable leaving group which when administered *in vivo* is capable of providing a compound wherein $R^1$, $R^2$ and/or $R^3$ is independently H or phosphate;

wherein at least one of $R^2$ and $R^3$ is not hydrogen; and

wherein:

$Y^1$ is hydrogen, bromo, chloro, fluoro, iodo, CN, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^4$;

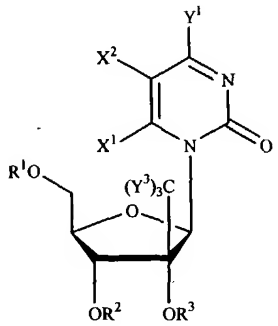
$X^1$ is a straight chained, branched or cyclic optionally substituted alkyl, $CH_3$, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, $CH_2OH$, optionally substituted alkenyl, optionally substituted alkynyl, COOH, $COOR^4$, COO-alkyl, COO-aryl, CO-Oalkoxyalkyl, $CONH_2$, $CONHR^4$, $CON(R^4)_2$, chloro, bromo, fluoro, iodo, CN, $N_3$, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^5$; and

$X^2$ is H, straight chained, branched or cyclic optionally substituted alkyl, $CH_3$, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, $CH_2OH$, optionally substituted alkenyl, optionally substituted alkynyl, COOH, $COOR^4$, COO-alkyl, COO-aryl, CO-Oalkoxyalkyl, $CONH_2$, $CONHR^4$, $CON(R^4)_2$, chloro, bromo, fluoro, iodo, CN, $N_3$, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^5$; and

wherein each $Y^3$ is independently H, F, Cl, Br or I; and

each $R^4$ and $R^5$ is independently hydrogen, acyl, alkyl, lower alkyl, alkenyl, alkynyl or cycloalkyl.

2. A compound of Formula (II):



(II)

or a pharmaceutically acceptable salt thereof,

wherein:

$R^1$, $R^2$ and $R^3$ are independently H; phosphate; straight chained, branched or cyclic alkyl; acyl; CO-alkyl, CO-aryl, CO-alkoxyalkyl, CO-aryloxyalkyl, CO-substituted aryl, sulfonate ester; benzyl, wherein the phenyl group is optionally substituted with one or more substituents; alkylsulfonyl; arylsulfonyl; aralkylsulfonyl; a lipid; an amino acid; an amino acid residue; a carbohydrate; a peptide; cholesterol; or pharmaceutically acceptable leaving group which when administered *in vivo* is capable of providing a compound wherein $R^1$, $R^2$ and/or $R^3$ is independently H or phosphate;

wherein at least one of $R^2$ and $R^3$ is not hydrogen; and

wherein:

$Y^1$ is hydrogen, bromo, chloro, fluoro, iodo, CN, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^4$;

$X^1$ is a straight chained, branched or cyclic optionally substituted alkyl, $CH_3$, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, $CH_2OH$, optionally substituted alkenyl, optionally substituted alkynyl, COOH, $COOR^4$, COO-alkyl, COO-aryl, CO-Oalkoxyalkyl, $CONH_2$, $CONHR^4$, $CON(R^4)_2$, chloro, bromo, fluoro, iodo, CN, $N_3$, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^5$; and

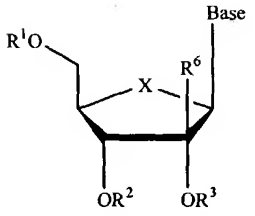
$X^2$ is H, straight chained, branched or cyclic optionally substituted alkyl, $CH_3$, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, $CH_2OH$, optionally substituted alkenyl, optionally substituted alkynyl, COOH, $COOR^4$, COO-alkyl, COO-aryl,

CO-Oalkoxyalkyl, $CONH_2$, $CONHR^4$, $CON(R^4)_2$, chloro, bromo, fluoro, iodo, CN, $N_3$, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^5$; and

wherein each $Y^3$ is independently H, F, Cl, Br or I; and

each $R^4$ and $R^5$ is independently hydrogen, acyl, alkyl, lower alkyl, alkenyl, alkynyl or cycloalkyl.

3. A compound of Formula (III), (IV) or (V):

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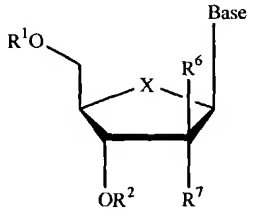


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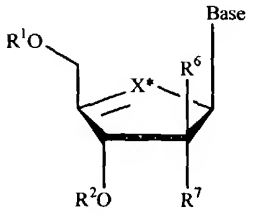



(V)

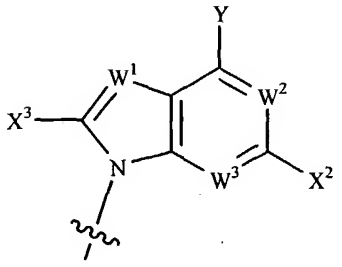
or a pharmaceutically acceptable salt thereof, wherein:

$R^1$, $R^2$ and $R^3$ are independently H; phosphate; straight chained, branched or cyclic alkyl; acyl; CO-alkyl, CO-aryl, CO-alkoxyalkyl, CO-aryloxyalkyl, CO-substituted aryl, sulfonate ester; benzyl, wherein the phenyl group is optionally substituted with one or more substituents; alkylsulfonyl; arylsulfonyl; aralkylsulfonyl; a lipid; an amino acid; an amino acid residue; a carbohydrate; a peptide; cholesterol; or pharmaceutically acceptable leaving group which when administered *in vivo* is capable of providing a compound wherein $R^1$, $R^2$ and/or $R^3$ is independently H or phosphate;

wherein at least one of $R^2$ and $R^3$ is not hydrogen; and

wherein:

Base is selected from the group consisting of

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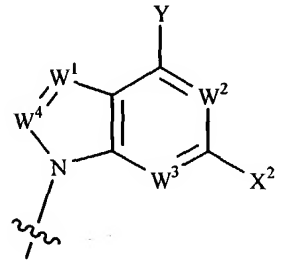


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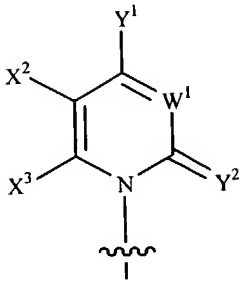

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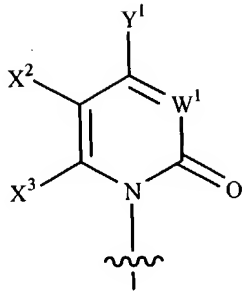

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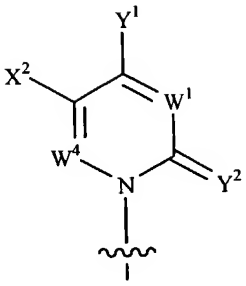

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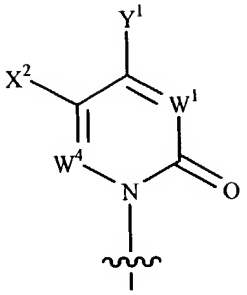

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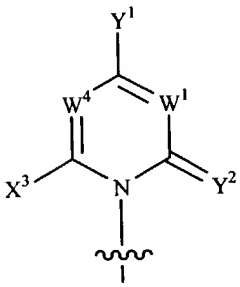

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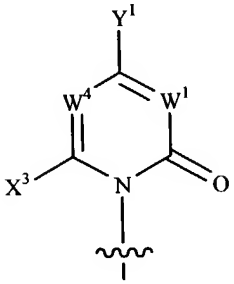

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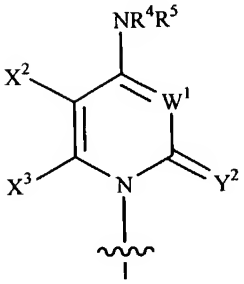

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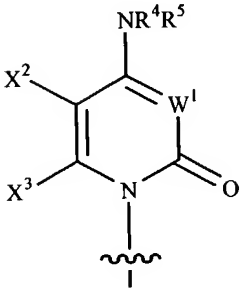

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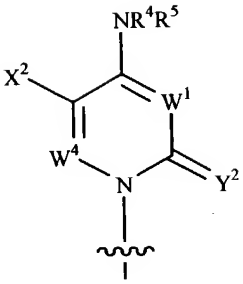

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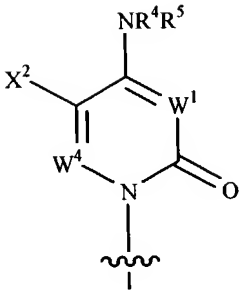

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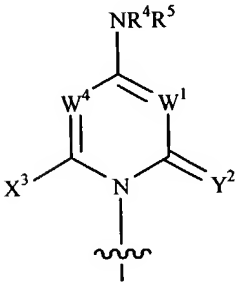

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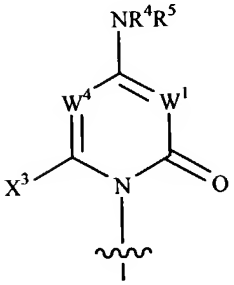

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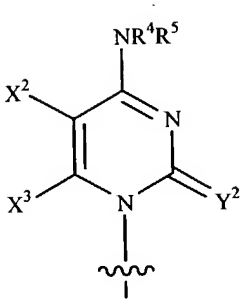

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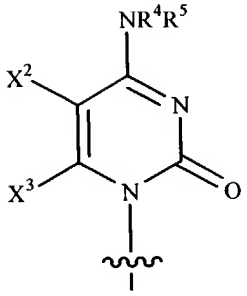

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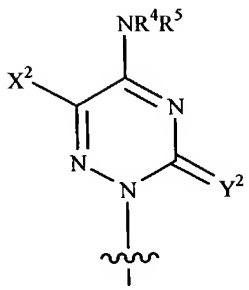

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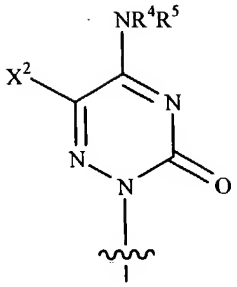

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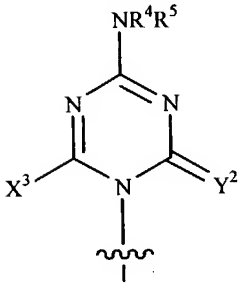

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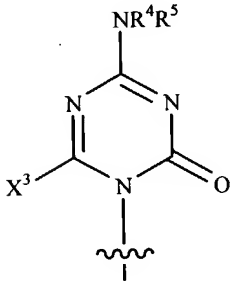

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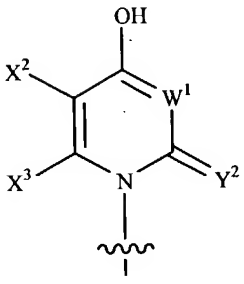

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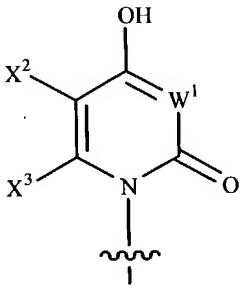

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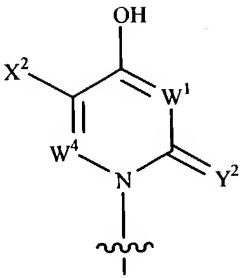
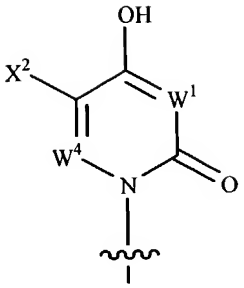
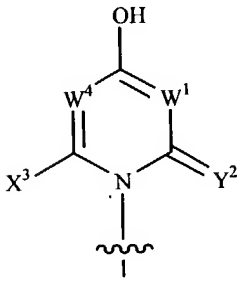


(W)



(X)



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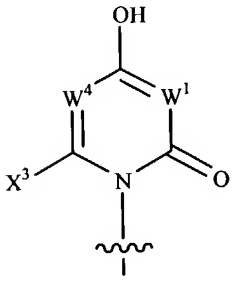

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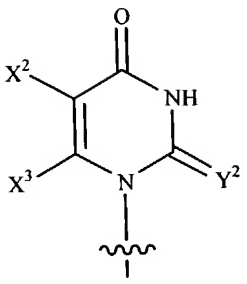

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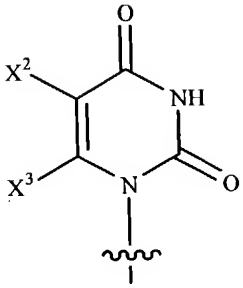

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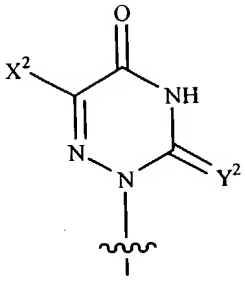

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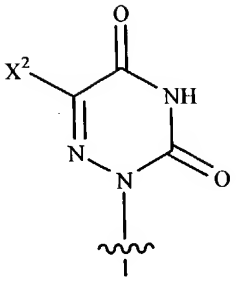

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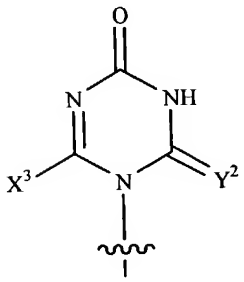

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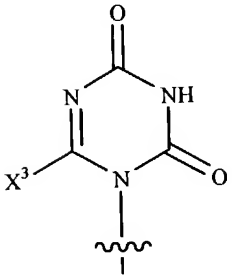

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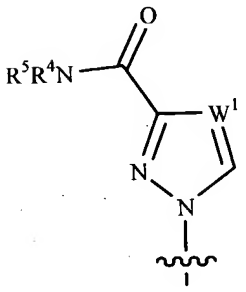

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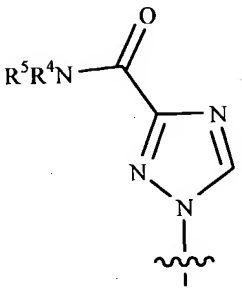

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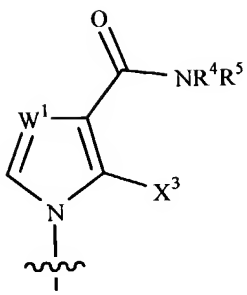

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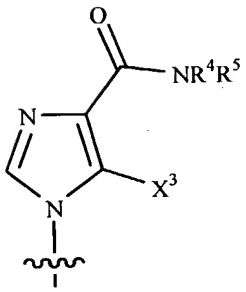

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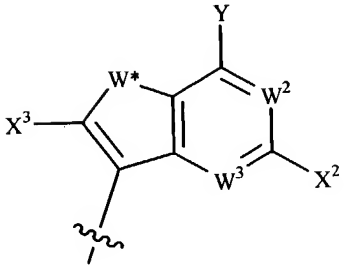

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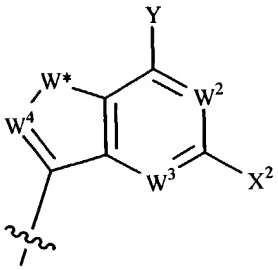

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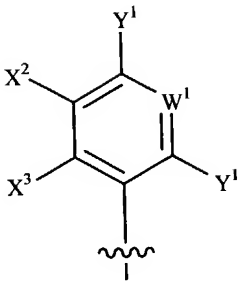

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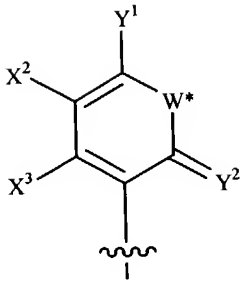

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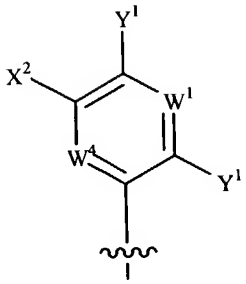
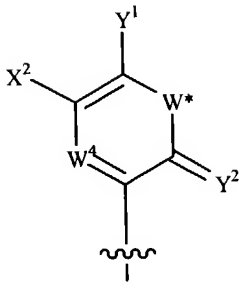


(BE)



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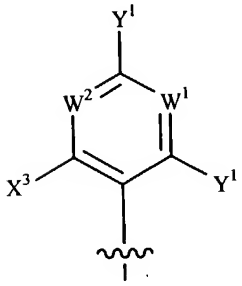

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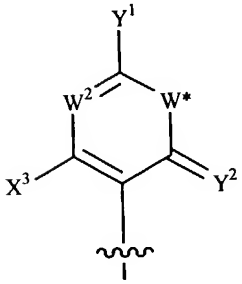

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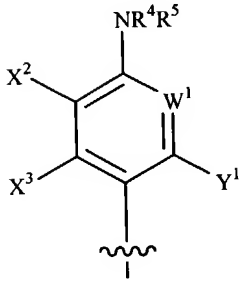
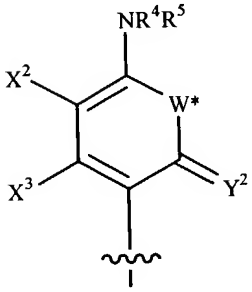


(BI)



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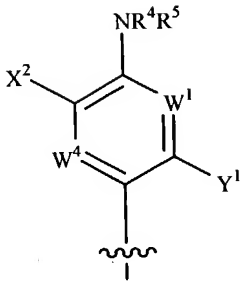

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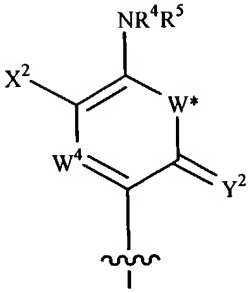

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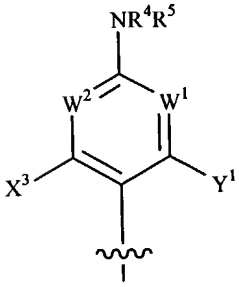

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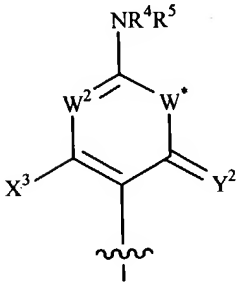

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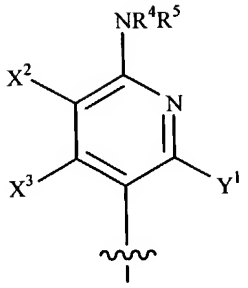
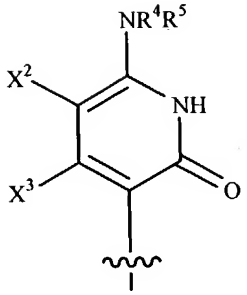


**(BO)**



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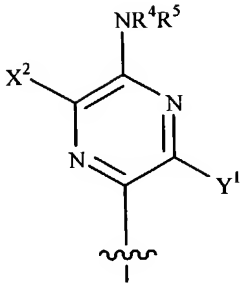

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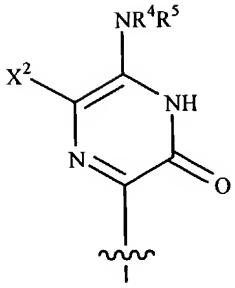

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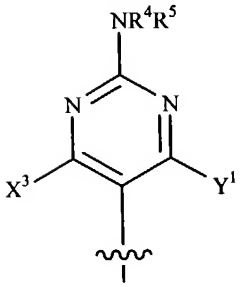

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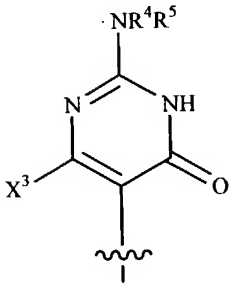

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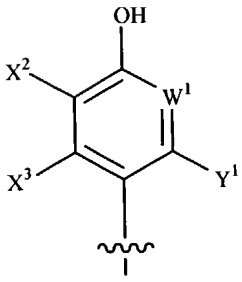

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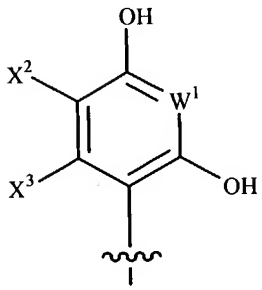

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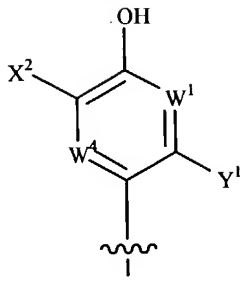

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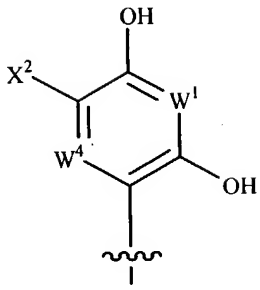

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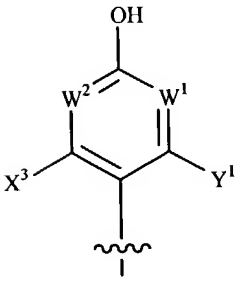
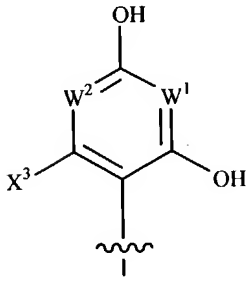


**(BY)**



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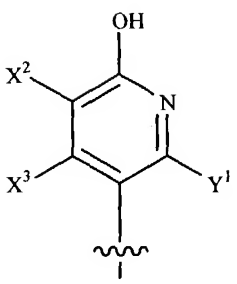

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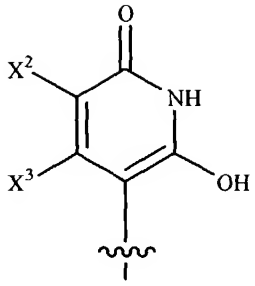

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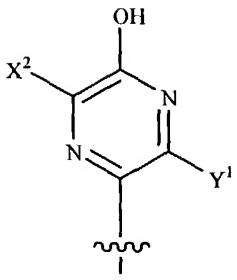

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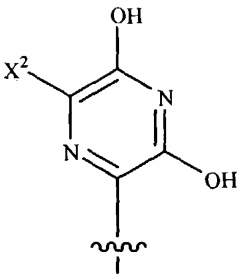
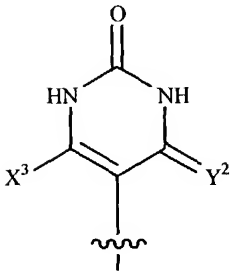
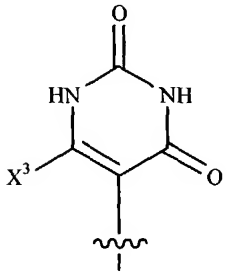


**(BAD)**



**(BAE)**



**(BAF)**

each $R^4$ and $R^5$ is independently hydrogen, acyl, alkyl, lower alkyl, alkenyl, alkynyl or cycloalkyl;

each $W^1$, $W^2$, $W^3$ and $W^4$ is independently N, CH, CF, CI, CBr, CCl, CCN, $CCH_3$, $CCF_3$, $CCH_2CH_3$, $CC(O)NH_2$, $CC(O)NHR^4$, $CC(O)N(R^4)_2$, CC(O)OH, $CC(O)OR^4$ or $CX^3$;

each W* is independently O, S, NH or $NR^4$;

X is O, S, $SO_2$, $CH_2$, $CH_2OH$, CHF, $CF_2$, $C(Y^3)_2$, CHCN, $C(CN)_2$, $CHR^4$ or $C(R^4)_2$;

X* is CH, CF, $CY^3$ or $CR^4$;

$X^2$ is H, straight chained, branched or cyclic optionally substituted alkyl, $CH_3$, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, $CH_2OH$, optionally substituted alkenyl, optionally substituted alkynyl, COOH, $COOR^4$, COO-alkyl, COO-aryl, CO-Oalkoxyalkyl, $CONH_2$, $CONHR^4$, $CON(R^4)_2$, chloro, bromo, fluoro, iodo, CN, $N_3$, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^5$;

each $X^3$ is independently a straight chained, branched or cyclic optionally substituted alkyl, $CH_3$, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, optionally substituted alkenyl, haloalkenyl, Br-vinyl, optionally substituted alkynyl, haloalkynyl, $N_3$, CN, -C(O)OH, $-C(O)OR^4$, -C(O)O(lower alkyl), $-C(O)NH_2$, $-C(O)NHR^4$, -C(O)NH(lower alkyl), $-C(O)N(R^4)_2$, -C(O)N(lower alkyl)$_2$, OH, $OR^4$, -O(acyl), -O(lower

acyl), -O(alkyl), -O(lower alkyl), -O(alkenyl), -O(alkynyl), -O(aralkyl), -O(cycloalkyl), -S(acyl), -S(lower acyl), -S($R^4$), -S(lower alkyl), -S(alkenyl), -S(alkynyl), -S(aralkyl), -S(cycloalkyl), chloro, bromo, fluoro, iodo, $NH_2$, -NH(lower alkyl), -$NHR^4$, -$NR^4R^5$, -NH(acyl), -N(lower alkyl)$_2$, -NH(alkenyl), -NH(alkynyl), -NH(aralkyl), -NH(cycloalkyl), or -N(acyl)$_2$;

each Y is independently selected from the group consisting of H, optionally substituted lower alkyl, cycloalkyl, alkenyl, alkynyl, $CH_2OH$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2F$, $CH_2Cl$, $CH_2N_3$, $CH_2CN$, $CH_2CF_3$, $CF_3$, $CF_2CF_3$, $CH_2CO_2R$, $(CH_2)_mCOOH$, $(CH_2)_mCOOR$, $(CH_2)_mCONH_2$, $(CH_2)_mCONR_2$, and $(CH_2)_mCONHR$;

R is H, alkyl or acyl;

$Y^1$ is hydrogen, bromo, chloro, fluoro, iodo, CN, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^4$;

each $Y^2$ is independently O, S, NH or $NR^4$; and

each $Y^3$ is independently H, F, Cl, Br or I;

wherein for Base (**B**), $W^4$ cannot be CH if $W^1$, $W^2$ and $W^3$ are N;

wherein for Base (**E**), (**F**), (**K**), (**L**), (**W**) and (**X**), $W^4$ cannot be CH if $W^1$ is N;

each $R^6$ is independently an optionally substituted alkyl, $CH_3$, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, optionally substituted alkenyl, haloalkenyl, Br-vinyl, optionally substituted alkynyl, haloalkynyl, -$CH_2C(O)OH$, -$CH_2C(O)OR^4$, -$CH_2C(O)O$(lower alkyl), -$CH_2C(O)NH_2$, -$CH_2C(O)NHR^4$, -$CH_2C(O)NH$(lower alkyl), -$CH_2C(O)N(R^4)_2$, -$CH_2C(O)N$(lower alkyl)$_2$, -$(CH_2)_mC(O)OH$, -$(CH_2)_mC(O)OR^4$, -$(CH_2)_mC(O)O$(lower alkyl), -$(CH_2)_mC(O)NH_2$, -$(CH_2)_mC(O)NHR^4$, -$(CH_2)_mC(O)NH$(lower alkyl), -$(CH_2)_mC(O)N(R^4)_2$, -$(CH_2)_mC(O)N$(lower alkyl)$_2$, -C(O)OH, -$C(O)OR^4$, -C(O)O(lower alkyl), -$C(O)NH_2$, -$C(O)NHR^4$, -C(O)NH(lower alkyl), -$C(O)N(R^4)_2$, -C(O)N(lower alkyl)$_2$ or cyano;

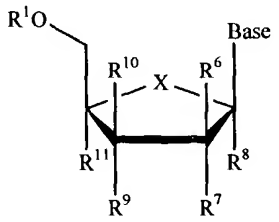
each $R^7$ is independently OH, $OR^2$, optionally substituted alkyl, $CH_3$, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, optionally substituted alkenyl, haloalkenyl, Br-vinyl, optionally substituted alkynyl, haloalkynyl, optionally substituted carbocycle, optionally substituted heterocycle, optionally substituted heteroaryl, -$CH_2C(O)OH$, -$CH_2C(O)OR^4$, -$CH_2C(O)O$(lower alkyl), -$CH_2C(O)SH$, -$CH_2C(O)SR^4$, -$CH_2C(O)S$(lower alkyl), -$CH_2C(O)NH_2$, -$CH_2C(O)NHR^4$, -$CH_2C(O)NH$(lower alkyl), -$CH_2C(O)N(R^4)_2$, -$CH_2C(O)N$(lower alkyl)$_2$, -$(CH_2)_mC(O)OH$, -$(CH_2)_mC(O)OR^4$,

$-(CH_2)_mC(O)O$(lower alkyl), $-(CH_2)_mC(O)SH$, $-(CH_2)_mC(O)SR^4$, $-(CH_2)_mC(O)S$(lower alkyl), $-(CH_2)_mC(O)NH_2$, $-(CH_2)_mC(O)NHR^4$, $-(CH_2)_mC(O)NH$(lower alkyl), $-(CH_2)_mC(O)N(R^4)_2$, $-(CH_2)_mC(O)N$(lower alkyl)$_2$, -C(O)OH, $-C(O)OR^4$, -C(O)O(lower alkyl), -C(O)SH, $-C(O)SR^4$, -C(O)S(lower alkyl), $-C(O)NH_2$, $-C(O)NHR^4$, -C(O)NH(lower alkyl), $-C(O)N(R^4)_2$, -C(O)N(lower alkyl)$_2$, -O(acyl), -O(lower acyl), $-O(R^4)$, -O(alkyl), -O(lower alkyl), -O(alkenyl), -O(alkynyl), -O(aralkyl), -O(cycloalkyl), -S(acyl), -S(lower acyl), $-S(R^4)$, -S(lower alkyl), -S(alkenyl), -S(alkynyl), -S(aralkyl), -S(cycloalkyl), $NO_2$, $NH_2$, -NH(lower alkyl), $-NHR^4$, $-NR^4R^5$, -NH(acyl), -N(lower alkyl)$_2$, -NH(alkenyl), -NH(alkynyl), -NH(aralkyl), -NH(cycloalkyl), -N(acyl)$_2$, azido, cyano, SCN, OCN, NCO or halo;

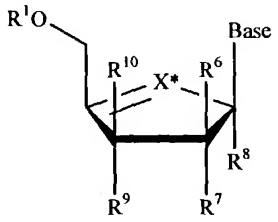
alternatively, $R^6$ and $R^7$ can come together to form a spiro compound selected from the group consisting of optionally substituted carbocycle or optionally substituted heterocycle; and

each m is independently 0, 1 or 2.

4. A compound of Formula (VI) or (VII):




(VI)




(VII)

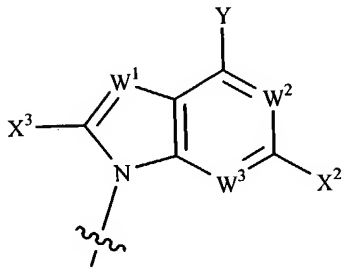
or a pharmaceutically acceptable salt thereof,

wherein:

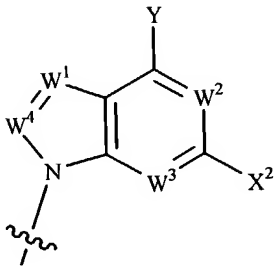
$R^1$ is H; phosphate; straight chained, branched or cyclic alkyl; acyl; CO-alkyl; CO-aryl; CO-alkoxyalkyl; CO-aryloxyalkyl; CO-substituted aryl; sulfonate ester; benzyl, wherein the phenyl group is optionally substituted with one or more substituents; alkylsulfonyl; arylsulfonyl; aralkylsulfonyl; a lipid; an amino acid; an amino acid residue; a carbohydrate; a peptide; cholesterol; or pharmaceutically acceptable leaving group which when administered *in vivo* is capable of providing a compound wherein $R^1$ is H or phosphate; and

wherein:

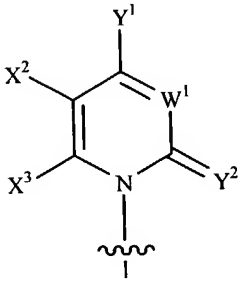
Base is selected from the group consisting of



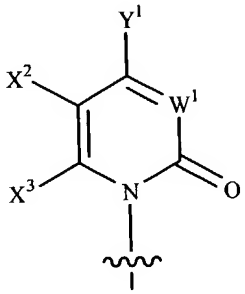
(A)



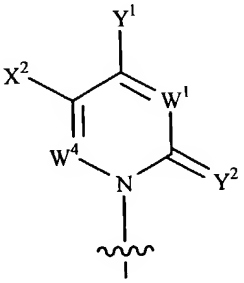
(B)



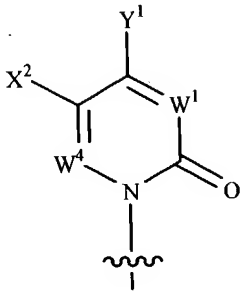
(C)



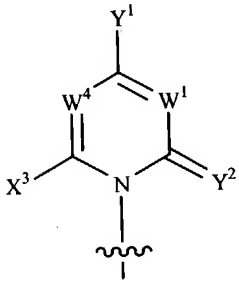
(D)



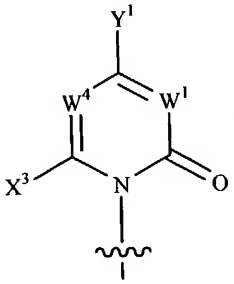
(E)



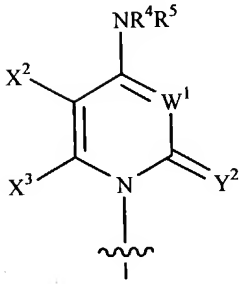
(F)



(G)



(H)



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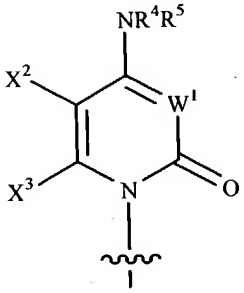

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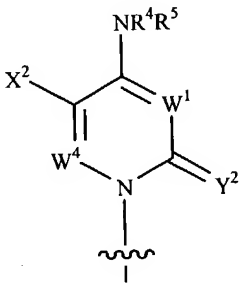

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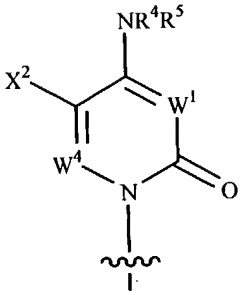

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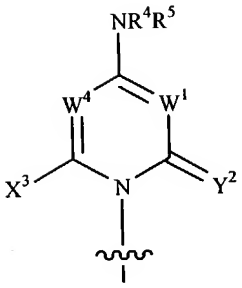

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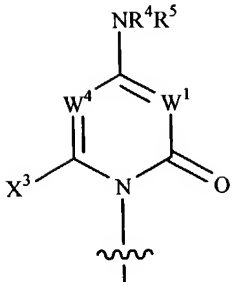

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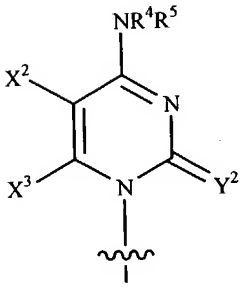

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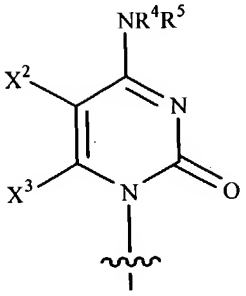

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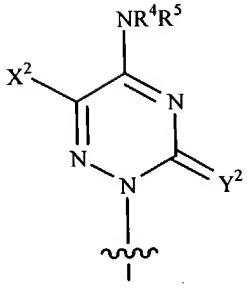

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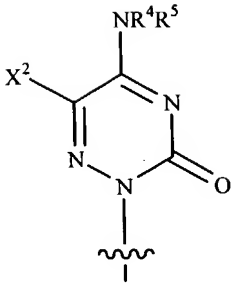

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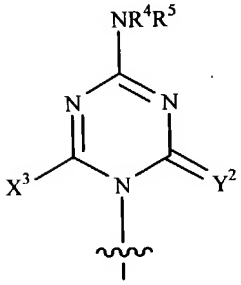

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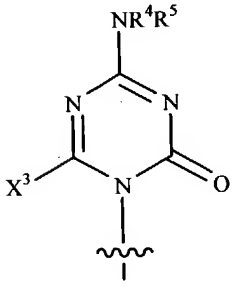

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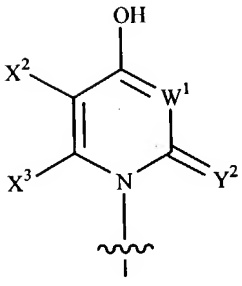

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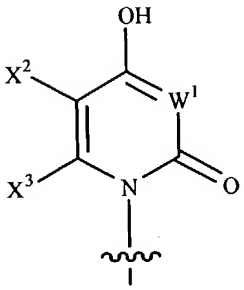

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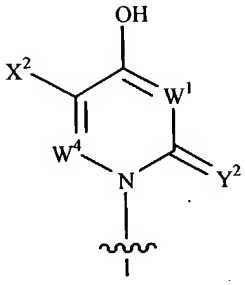

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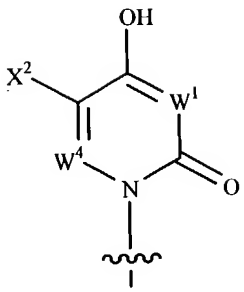

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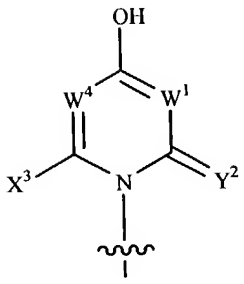

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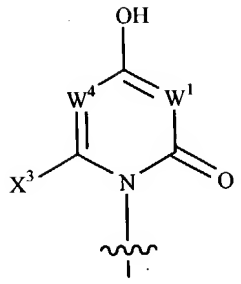

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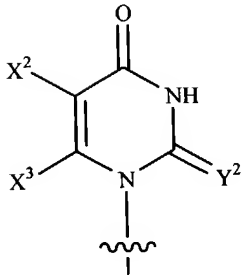

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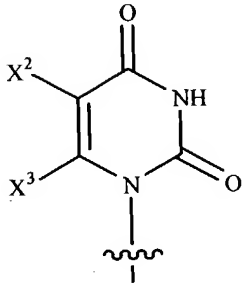

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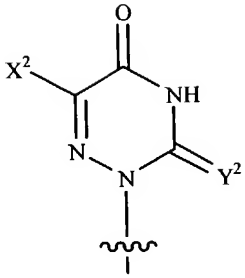

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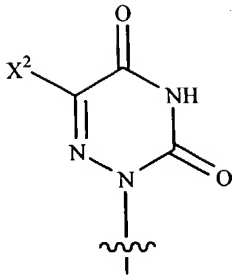

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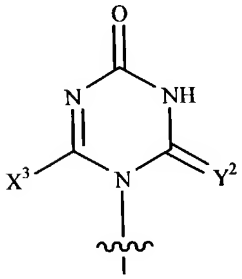

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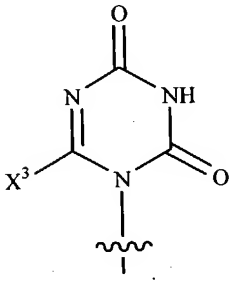

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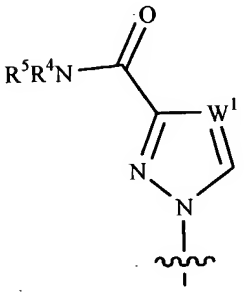

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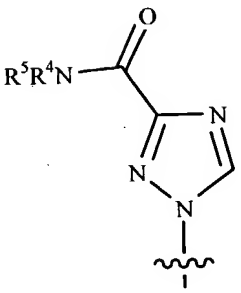

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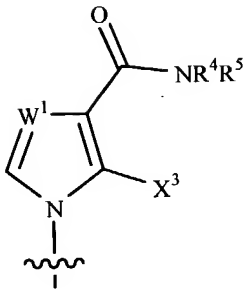

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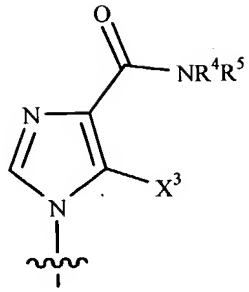

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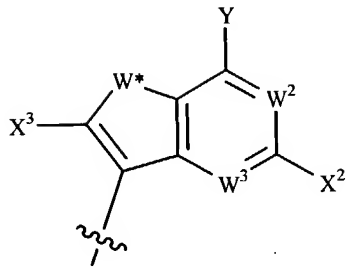

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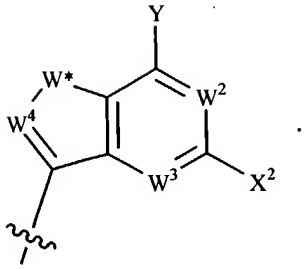

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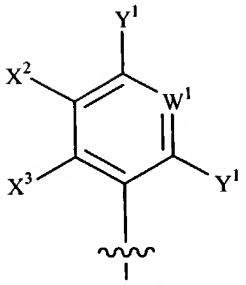

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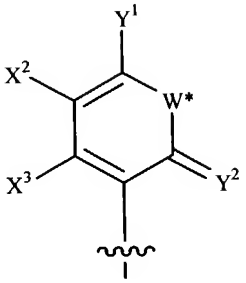

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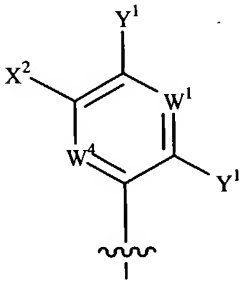

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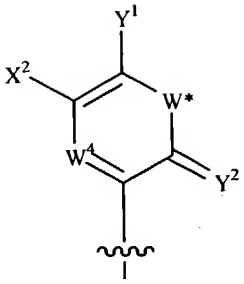

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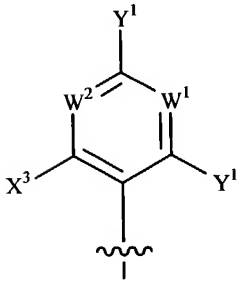

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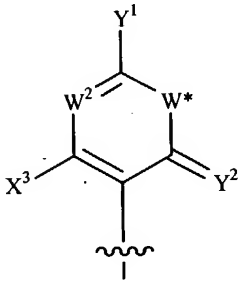

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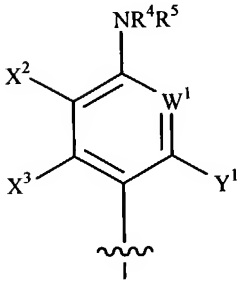

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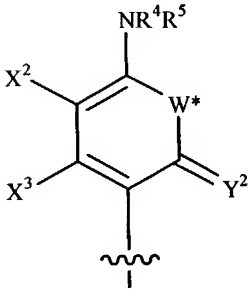

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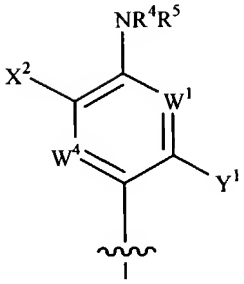

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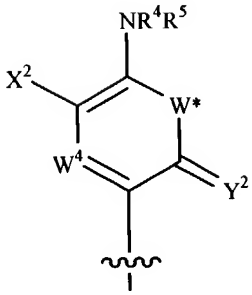

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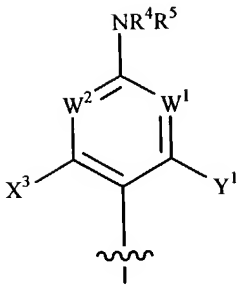

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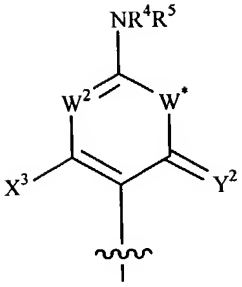

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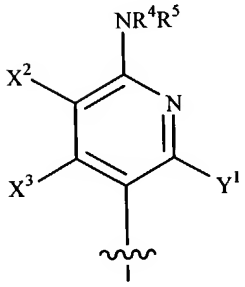

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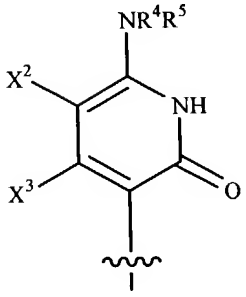

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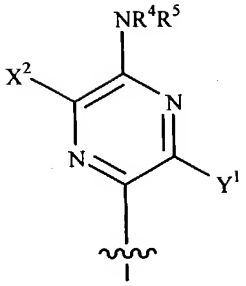

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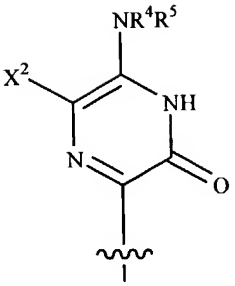

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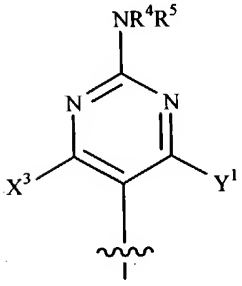

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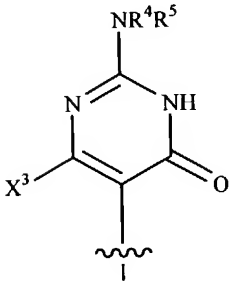

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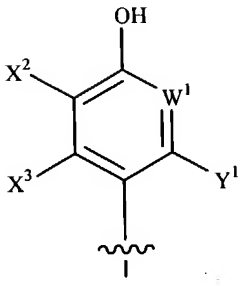

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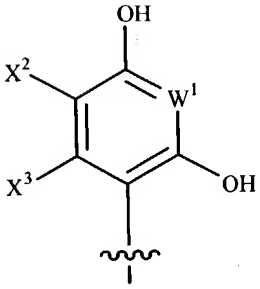

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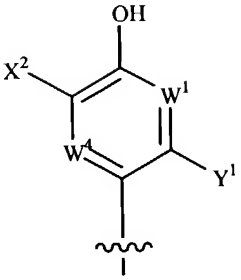

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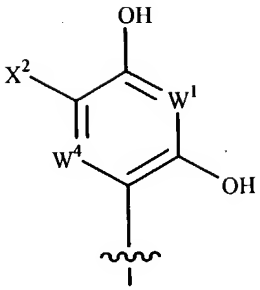

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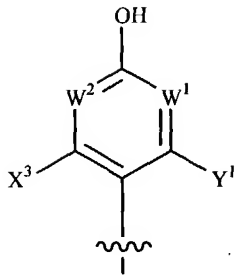

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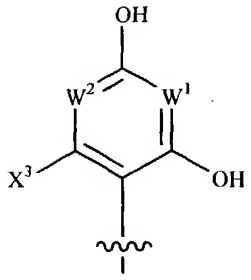

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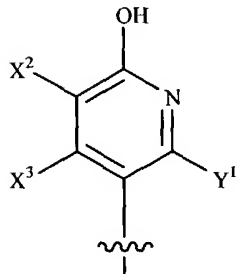

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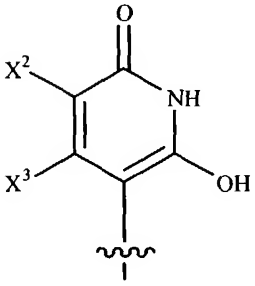

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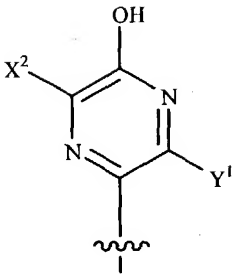
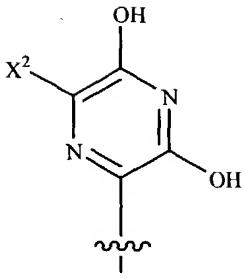
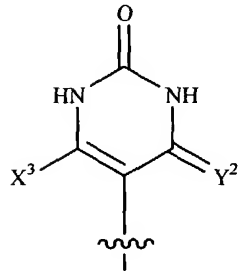


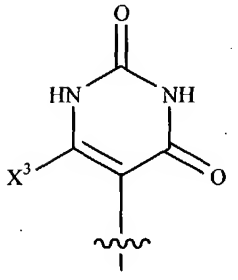
**(BAC)**



**(BAD)**



**(BAE)**



**(BAF)**

each $R^4$ and $R^5$ is independently hydrogen, acyl, alkyl, lower alkyl, alkenyl, alkynyl or cycloalkyl;

each $W^1$, $W^2$, $W^3$ and $W^4$ is independently N, CH, CF, Cl, CBr, CCl, CCN, $CCH_3$, $CCF_3$, $CCH_2CH_3$, $CC(O)NH_2$, $CC(O)NHR^4$, $CC(O)N(R^4)_2$, CC(O)OH, $CC(O)OR^4$ or $CX^3$;

each W* is independently O, S, NH or $NR^4$;

X is O, S, $SO_2$, $CH_2$, $CH_2OH$, CHF, $CF_2$, $C(Y^3)_2$, CHCN, $C(CN)_2$, $CHR^4$ or $C(R^4)_2$;

X* is CH, CF, $CY^3$ or $CR^4$;

$X^2$ is H, straight chained, branched or cyclic optionally substituted alkyl, $CH_3$, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, $CH_2OH$, optionally substituted alkenyl, optionally substituted alkynyl, COOH, $COOR^4$, COO-alkyl, COO-aryl,

CO-Oalkoxyalkyl, $CONH_2$, $CONHR^4$, $CON(R^4)_2$, chloro, bromo, fluoro, iodo, CN, $N_3$, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^5$;

each $X^3$ is independently a straight chained, branched or cyclic optionally substituted alkyl, $CH_3$, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, optionally substituted alkenyl, haloalkenyl, Br-vinyl, optionally substituted alkynyl, haloalkynyl, $N_3$, CN, -C(O)OH, $-C(O)OR^4$, -C(O)O(lower alkyl), $-C(O)NH_2$, $-C(O)NHR^4$, -C(O)NH(lower alkyl), $-C(O)N(R^4)_2$, -C(O)N(lower alkyl)$_2$, OH, $OR^4$, -O(acyl), -O(lower acyl), -O(alkyl), -O(lower alkyl), -O(alkenyl), -O(alkynyl), -O(aralkyl), -O(cycloalkyl), -S(acyl), -S(lower acyl), $-S(R^4)$, -S(lower alkyl), -S(alkenyl), -S(alkynyl), -S(aralkyl), -S(cycloalkyl), chloro, bromo, fluoro, iodo, $NH_2$, -NH(lower alkyl), $-NHR^4$, $-NR^4R^5$, -NH(acyl), -N(lower alkyl)$_2$, -NH(alkenyl), -NH(alkynyl), -NH(aralkyl), -NH(cycloalkyl), or -N(acyl)$_2$;

each Y is independently selected from the group consisting of H, optionally substituted lower alkyl, cycloalkyl, alkenyl, alkynyl, $CH_2OH$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2F$, $CH_2Cl$, $CH_2N_3$, $CH_2CN$, $CH_2CF_3$, $CF_3$, $CF_2CF_3$, $CH_2CO_2R$, $(CH_2)_mCOOH$, $(CH_2)_mCOOR$, $(CH_2)_mCONH_2$, $(CH_2)_mCONR_2$, and $(CH_2)_mCONHR$;

R is H, alkyl or acyl;

$Y^1$ is hydrogen, bromo, chloro, fluoro, iodo, CN, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^4$;

each $Y^2$ is independently O, S, NH or $NR^4$;

each $Y^3$ is independently H, F, Cl, Br or I;

wherein for Base (**B**), $W^4$ cannot be CH if $W^1$, $W^2$ and $W^3$ are N;

wherein for Base (**E**), (**F**), (**K**), (**L**), (**W**) and (**X**), $W^4$ cannot be CH if $W^1$ is N;

each $R^6$ is independently an optionally substituted alkyl, $CH_3$, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, optionally substituted alkenyl, haloalkenyl, Br-vinyl, optionally substituted alkynyl, haloalkynyl, $-CH_2C(O)OH$, $-CH_2C(O)OR^4$, $-CH_2C(O)O$(lower alkyl), $-CH_2C(O)NH_2$, $-CH_2C(O)NHR^4$, $-CH_2C(O)NH$(lower alkyl), $-CH_2C(O)N(R^4)_2$, $-CH_2C(O)N$(lower alkyl)$_2$, $-(CH_2)_mC(O)OH$, $-(CH_2)_mC(O)OR^4$, $-(CH_2)_mC(O)O$(lower alkyl), $-(CH_2)_mC(O)NH_2$, $-(CH_2)_mC(O)NHR^4$, $-(CH_2)_mC(O)NH$(lower alkyl), $-(CH_2)_mC(O)N(R^4)_2$, $-(CH_2)_mC(O)N$(lower alkyl)$_2$, -C(O)OH, $-C(O)OR^4$, -C(O)O(lower alkyl), $-C(O)NH_2$, $-C(O)NHR^4$, -C(O)NH(lower alkyl), $-C(O)N(R^4)_2$, -C(O)N(lower alkyl)$_2$ or cyano;

each $R^7$ is independently OH, $OR^2$, optionally substituted alkyl, $CH_3$, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, optionally substituted alkenyl, haloalkenyl, Br-vinyl, optionally substituted alkynyl, haloalkynyl, optionally substituted carbocycle, optionally substituted heterocycle, optionally substituted heteroaryl, $-CH_2C(O)OH$, $-CH_2C(O)OR^4$, $-CH_2C(O)O$(lower alkyl), $-CH_2C(O)SH$, $-CH_2C(O)SR^4$, $-CH_2C(O)S$(lower alkyl), $-CH_2C(O)NH_2$, $-CH_2C(O)NHR^4$, $-CH_2C(O)NH$(lower alkyl), $-CH_2C(O)N(R^4)_2$, $-CH_2C(O)N$(lower alkyl)$_2$, $-(CH_2)_mC(O)OH$, $-(CH_2)_mC(O)OR^4$, $-(CH_2)_mC(O)O$(lower alkyl), $-(CH_2)_mC(O)SH$, $-(CH_2)_mC(O)SR^4$, $-(CH_2)_mC(O)S$(lower alkyl), $-(CH_2)_mC(O)NH_2$, $-(CH_2)_mC(O)NHR^4$, $-(CH_2)_mC(O)NH$(lower alkyl), $-(CH_2)_mC(O)N(R^4)_2$, $-(CH_2)_mC(O)N$(lower alkyl)$_2$, $-C(O)OH$, $-C(O)OR^4$, $-C(O)O$(lower alkyl), $-C(O)SH$, $-C(O)SR^4$, $-C(O)S$(lower alkyl), $-C(O)NH_2$, $-C(O)NHR^4$, $-C(O)NH$(lower alkyl), $-C(O)N(R^4)_2$, $-C(O)N$(lower alkyl)$_2$, -O(acyl), -O(lower acyl), $-O(R^4)$, -O(alkyl), -O(lower alkyl), -O(alkenyl), -O(alkynyl), -O(aralkyl), -O(cycloalkyl), -S(acyl), -S(lower acyl), $-S(R^4)$, -S(lower alkyl), -S(alkenyl), -S(alkynyl), -S(aralkyl), -S(cycloalkyl), $NO_2$, $NH_2$, -NH(lower alkyl), $-NHR^4$, $-NR^4R^5$, -NH(acyl), -N(lower alkyl)$_2$, -NH(alkenyl), -NH(alkynyl), -NH(aralkyl), -NH(cycloalkyl), -N(acyl)$_2$, azido, cyano, SCN, OCN, NCO or halo;

alternatively, $R^6$ and $R^7$ can come together to form a spiro compound selected from the group consisting of optionally substituted carbocycle or optionally substituted heterocycle;

each $R^8$ and $R^{11}$ is independently hydrogen, an optionally substituted alkyl, $CH_3$, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, optionally substituted alkenyl, haloalkenyl, Br-vinyl, optionally substituted alkynyl, haloalkynyl, $-CH_2C(O)OH$, $-CH_2C(O)OR^4$, $-CH_2C(O)O$(lower alkyl), $-CH_2C(O)NH_2$, $-CH_2C(O)NHR^4$, $-CH_2C(O)NH$(lower alkyl), $-CH_2C(O)N(R^4)_2$, $-CH_2C(O)N$(lower alkyl)$_2$, $-(CH_2)_mC(O)OH$, $-(CH_2)_mC(O)OR^4$, $-(CH_2)_mC(O)O$(lower alkyl), $-(CH_2)_mC(O)NH_2$, $-(CH_2)_mC(O)NHR^4$, $-(CH_2)_mC(O)NH$(lower alkyl), $-(CH_2)_mC(O)N(R^4)_2$, $-(CH_2)_mC(O)N$(lower alkyl)$_2$, $-C(O)OH$, $-C(O)OR^4$, $-C(O)O$(lower alkyl), $-C(O)NH_2$, $-C(O)NHR^4$, $-C(O)NH$(lower alkyl), $-C(O)N(R^4)_2$, $-C(O)N$(lower alkyl)$_2$, cyano, NH-acyl or N(acyl)$_2$;

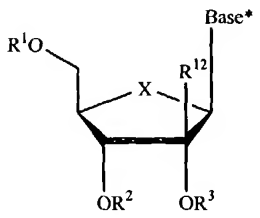
each $R^9$ and $R^{10}$ are independently hydrogen, OH, $OR^2$, optionally substituted alkyl, $CH_3$, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, optionally substituted

alkenyl, haloalkenyl, Br-vinyl, optionally substituted alkynyl, haloalkynyl, optionally substituted carbocycle, optionally substituted heterocycle, optionally substituted heteroaryl, $-CH_2C(O)OH$, $-CH_2C(O)OR^4$, $-CH_2C(O)O$(lower alkyl), $-CH_2C(O)SH$, $-CH_2C(O)SR^4$, $-CH_2C(O)S$(lower alkyl), $-CH_2C(O)NH_2$, $-CH_2C(O)NHR^4$, $-CH_2C(O)NH$(lower alkyl), $-CH_2C(O)N(R^4)_2$, $-CH_2C(O)N$(lower alkyl)$_2$, $-(CH_2)_mC(O)OH$, $-(CH_2)_mC(O)OR^4$, $-(CH_2)_mC(O)O$(lower alkyl), $-(CH_2)_mC(O)SH$, $-(CH_2)_mC(O)SR^4$, $-(CH_2)_mC(O)S$(lower alkyl), $-(CH_2)_mC(O)NH_2$, $-(CH_2)_mC(O)NHR^4$, $-(CH_2)_mC(O)NH$(lower alkyl), $-(CH_2)_mC(O)N(R^4)_2$, $-(CH_2)_mC(O)N$(lower alkyl)$_2$, $-C(O)OH$, $-C(O)OR^4$, $-C(O)O$(lower alkyl), $-C(O)SH$, $-C(O)SR^4$, $-C(O)S$(lower alkyl), $-C(O)NH_2$, $-C(O)NHR^4$, $-C(O)NH$(lower alkyl), $-C(O)N(R^4)_2$, $-C(O)N$(lower alkyl)$_2$, -O(acyl), -O(lower acyl), $-O(R^4)$, -O(alkyl), -O(lower alkyl), -O(alkenyl), -O(alkynyl), -O(aralkyl), -O(cycloalkyl), -S(acyl), -S(lower acyl), $-S(R^4)$, -S(lower alkyl), -S(alkenyl), -S(alkynyl), -S(aralkyl), -S(cycloalkyl), $NO_2$, $NH_2$, -NH(lower alkyl), $-NHR^4$, $-NR^4R^5$, -NH(acyl), -N(lower alkyl)$_2$, -NH(alkenyl), -NH(alkynyl), -NH(aralkyl), -NH(cycloalkyl), -N(acyl)$_2$, azido, cyano, SCN, OCN, NCO or halo;

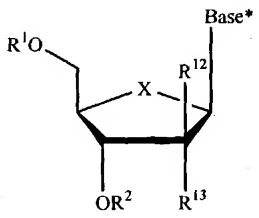
each m is independently 0, 1 or 2; and

alternatively, $R^6$ and $R^{10}$, $R^7$ and $R^9$, $R^8$ and $R^7$ or $R^9$ and $R^{11}$ can come together to form a bridged compound selected from the group consisting of optionally substituted carbocycle or optionally substituted heterocycle or alternatively, $R^6$ and $R^7$ or $R^9$ and $R^{10}$ can come together to form a spiro compound selected from the group consisting of optionally substituted carbocycle or optionally substituted heterocycle.

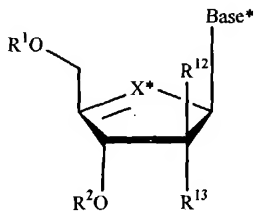
5. A compound of Formula (VIII), (IX) or (X):




(VIII)




(IX)




(X)

or a pharmaceutically acceptable salt thereof, wherein:

wherein $R^1$, $R^2$ and $R^3$ are independently H; phosphate; straight chained, branched or cyclic alkyl; acyl; CO-alkyl; CO-aryl; CO-alkoxyalkyl; CO-aryloxyalkyl; CO-substituted aryl; sulfonate ester; benzyl, wherein the phenyl group is optionally substituted with one or more substituents; alkylsulfonyl; arylsulfonyl; aralkylsulfonyl; a lipid; an amino acid; an

amino acid residue; a carbohydrate; a peptide; cholesterol; or pharmaceutically acceptable leaving group which when administered *in vivo* is capable of providing a compound wherein $R^1$, $R^2$ and/or $R^3$ is independently H or phosphate;

wherein at least one of $R^2$ and $R^3$ is not hydrogen;

X is O, S, $SO_2$, $CH_2$, $CH_2OH$, CHF, $CF_2$, $C(Y^3)_2$, CHCN, $C(CN)_2$, $CHR^4$, or $C(R^4)_2$;

X* is CH, CF, $CY^3$, or $CR^4$;

each $Y^3$ is independently H, F, Cl, Br or I;

each $R^4$ and $R^5$ is independently hydrogen, acyl, alkyl, lower alkyl, alkenyl or cycloalkyl;

Base* is a purine or pyrimidine base;

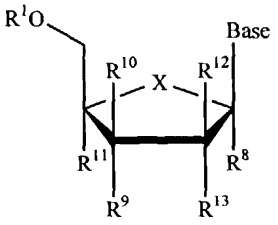
each $R^{12}$ is independently a substituted alkyl, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, substituted alkenyl, haloalkenyl (but not Br-vinyl), substituted alkynyl, haloalkynyl, $-CH_2C(O)OH$, $-CH_2C(O)OR^4$, $-CH_2C(O)O$(lower alkyl), $-CH_2C(O)NH_2$, $-CH_2C(O)NHR^4$, $-CH_2C(O)NH$(lower alkyl), $-CH_2C(O)N(R^4)_2$, $-CH_2C(O)N$(lower alkyl)$_2$, $-(CH_2)_mC(O)OH$, $-(CH_2)_mC(O)OR^4$, $-(CH_2)_mC(O)O$(lower alkyl), $-(CH_2)_mC(O)NH_2$, $-(CH_2)_mC(O)NHR^4$, $-(CH_2)_mC(O)NH$(lower alkyl), $-(CH_2)_mC(O)N(R^4)_2$, $-(CH_2)_mC(O)N$(lower alkyl)$_2$, $-C(O)OH$, $-C(O)OR^4$, $-C(O)NH_2$, $-C(O)NHR^4$, $-C(O)NH$(lower alkyl), $-C(O)N(R^4)_2$, $-C(O)N$(lower alkyl)$_2$;

each $R^{13}$ is independently substituted alkyl, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, substituted alkenyl, haloalkenyl (but not Br-vinyl), substituted alkynyl, haloalkynyl, optionally substituted carbocycle, optionally substituted heterocycle, optionally substituted heteroaryl, $-CH_2C(O)OH$, $-CH_2C(O)OR^4$, $-CH_2C(O)O$(lower alkyl), $-CH_2C(O)SH$, $-CH_2C(O)SR^4$, $-CH_2C(O)S$(lower alkyl), $-CH_2C(O)NH_2$, $-CH_2C(O)NHR^4$, $-CH_2C(O)NH$(lower alkyl), $-CH_2C(O)N(R^4)_2$, $-CH_2C(O)N$(lower alkyl)$_2$, $-(CH_2)_mC(O)OH$, $-(CH_2)_mC(O)OR^4$, $-(CH_2)_mC(O)O$(lower alkyl), $-(CH_2)_mC(O)SH$, $-(CH_2)_mC(O)SR^4$, $-(CH_2)_mC(O)S$(lower alkyl), $-(CH_2)_mC(O)NH_2$, $-(CH_2)_mC(O)NHR^4$, $-(CH_2)_mC(O)NH$(lower alkyl), $-(CH_2)_mC(O)N(R^4)_2$, $-(CH_2)_mC(O)N$(lower alkyl)$_2$, $-C(O)OH$, $-C(O)OR^4$, $-C(O)SH$, $-C(O)SR^4$, $-C(O)S$(lower alkyl), $-C(O)NH_2$, $-C(O)NHR^4$, $-C(O)NH$(lower alkyl), $-C(O)N(R^4)_2$, $-C(O)N$(lower alkyl)$_2$, $-O(R^4)$, -O(alkynyl), -O(aralkyl), -O(cycloalkyl), -S(acyl), -S(lower acyl), $-S(R^4)$, -S(lower alkyl), -S(alkenyl), -S(alkynyl), -S(aralkyl), -S(cycloalkyl), $-NHR^4$, $-NR^4R^5$, -NH(alkenyl), -NH(alkynyl), -NH(aralkyl), -NH(cycloalkyl), SCN, OCN, NCO or fluoro;

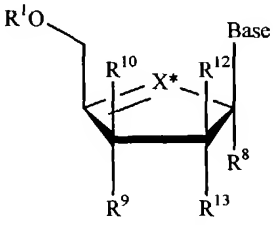
alternatively, $R^{12}$ and $R^{13}$ can come together to form a spiro compound selected from the group consisting of optionally substituted carbocycle or optionally substituted heterocycle; and

each m is independently 0, 1 or 2.

6. A compound of Formula (XI) or (XII):




(XI)

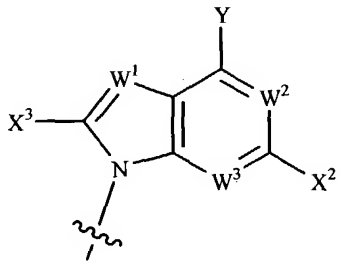



(XII)

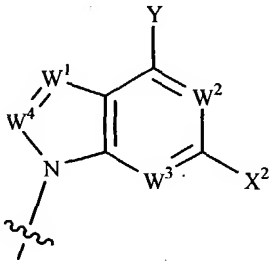
or a pharmaceutically acceptable salt thereof, wherein:

$R^1$ is H; phosphate; straight chained, branched or cyclic alkyl; acyl; CO-alkyl; CO-aryl; CO-alkoxyalkyl; CO-aryloxyalkyl; CO-substituted aryl; sulfonate ester; benzyl, wherein the phenyl group is optionally substituted with one or more substituents; alkylsulfonyl; arylsulfonyl; aralkylsulfonyl; a lipid; an amino acid; an amino acid residue; a carbohydrate; a peptide; cholesterol; or pharmaceutically acceptable leaving group which when administered *in vivo* is capable of providing a compound wherein $R^1$is H or phosphate;

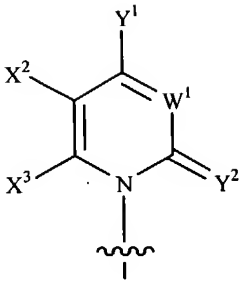
Base is selected from the group consisting of



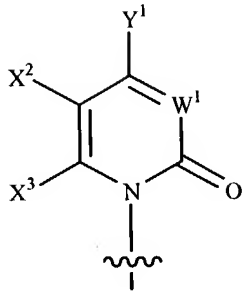

**(A)**



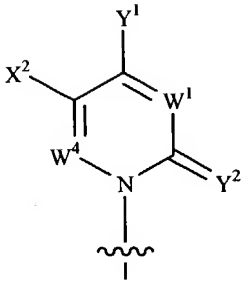

**(B)**



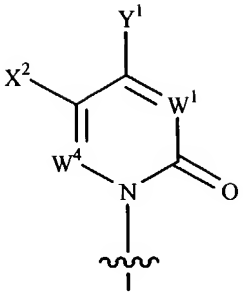
**(C)**



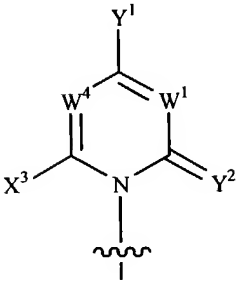
**(D)**



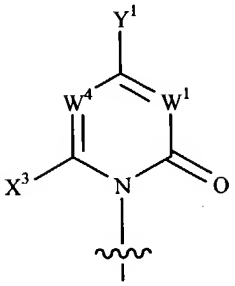
**(E)**



**(F)**



**(G)**



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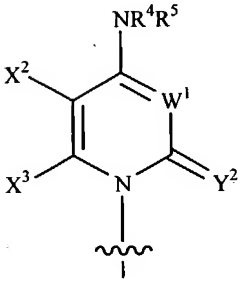

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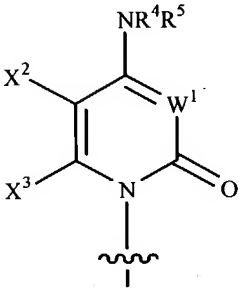

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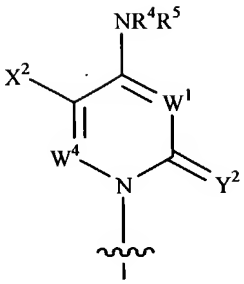

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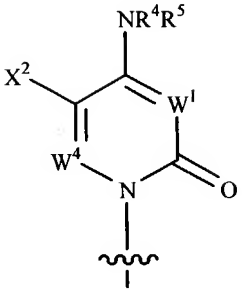

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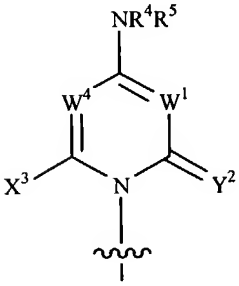

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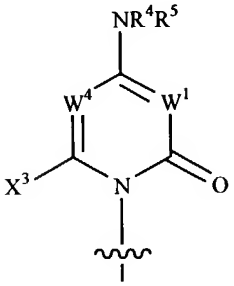

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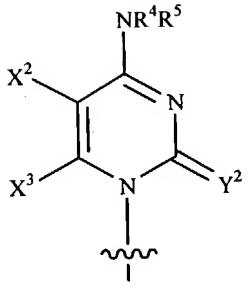

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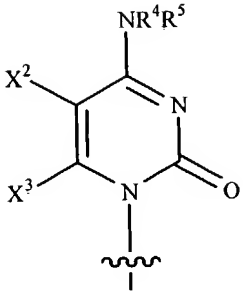

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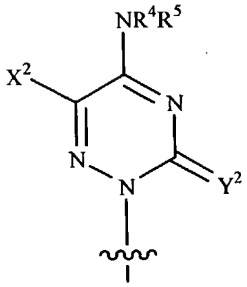

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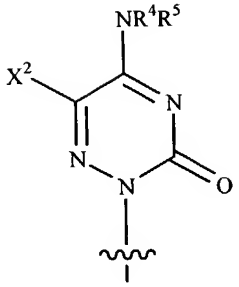

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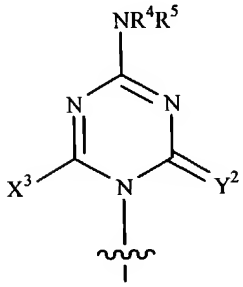

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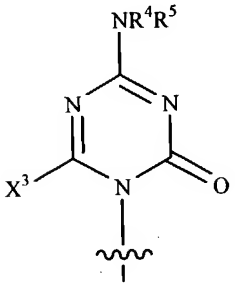

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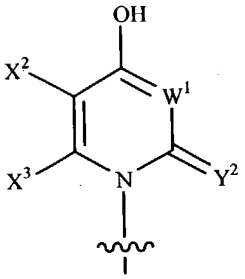

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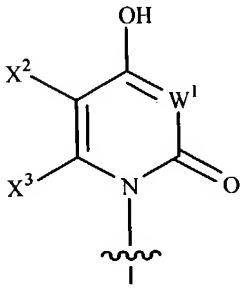

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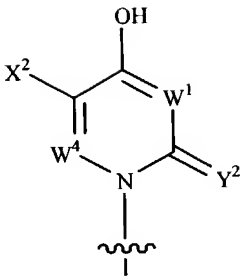

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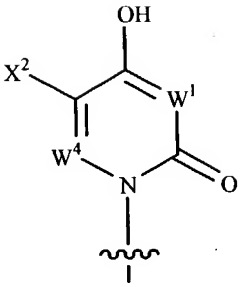

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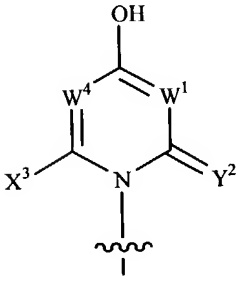

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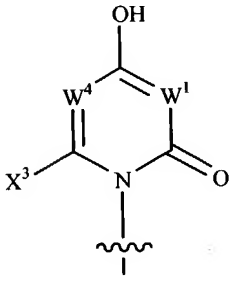

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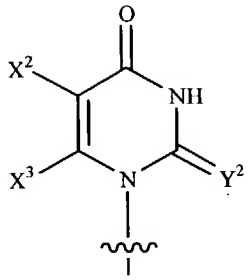

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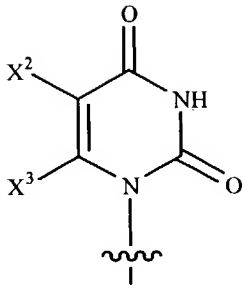

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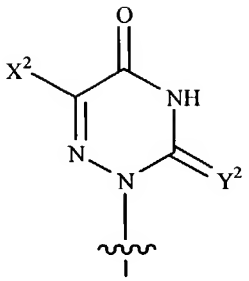

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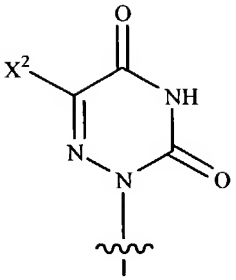

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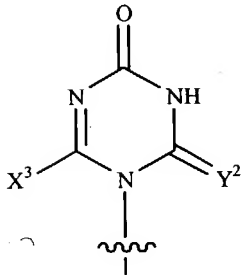

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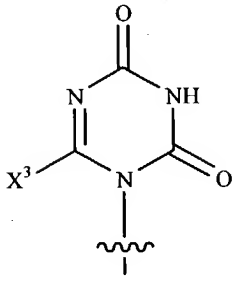

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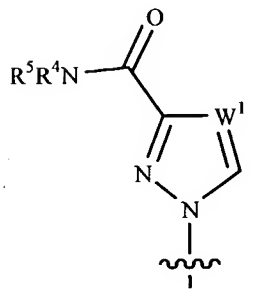

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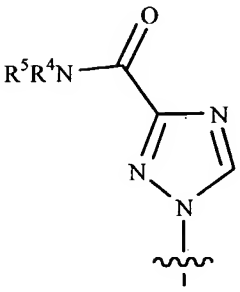

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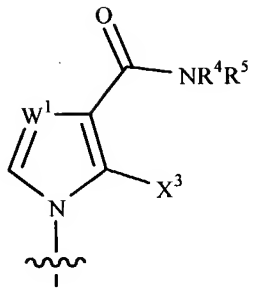

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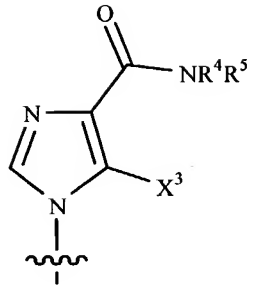

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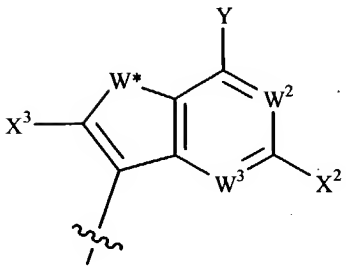

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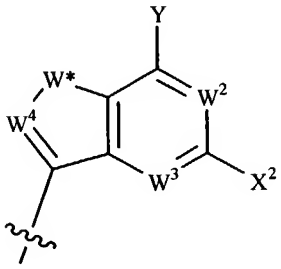

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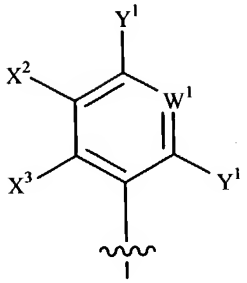

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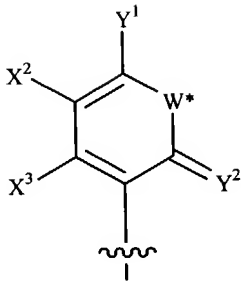

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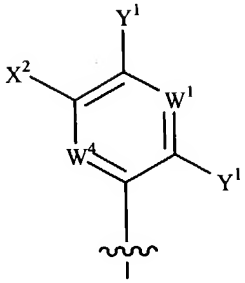

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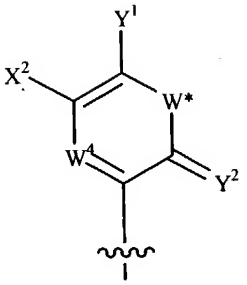

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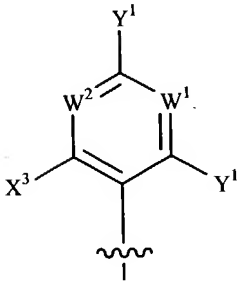

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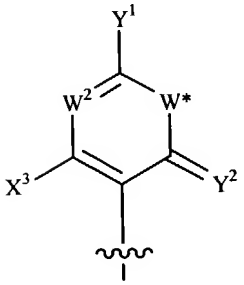

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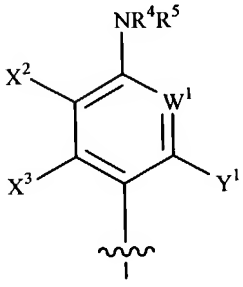

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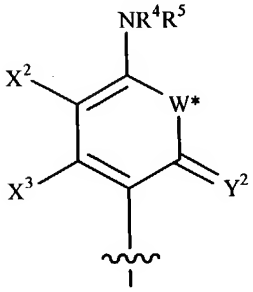

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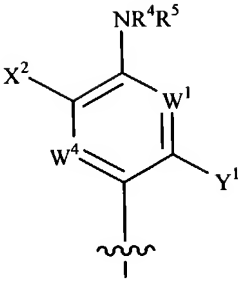

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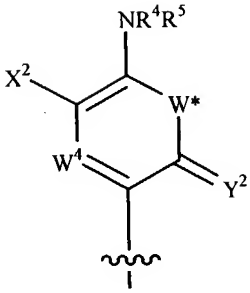

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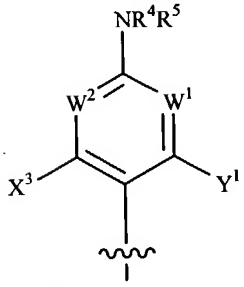

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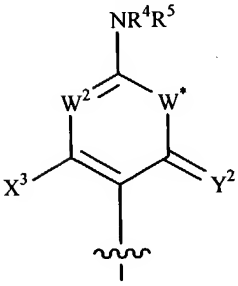

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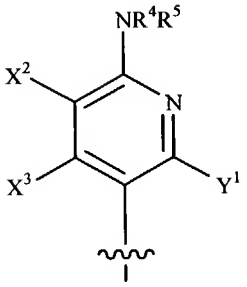

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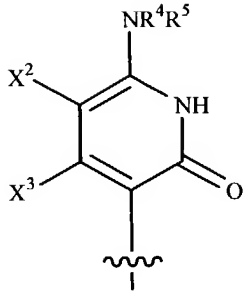

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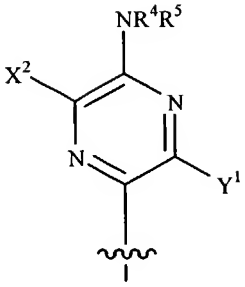

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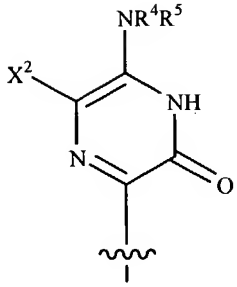

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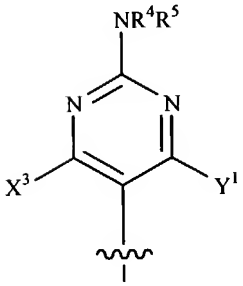

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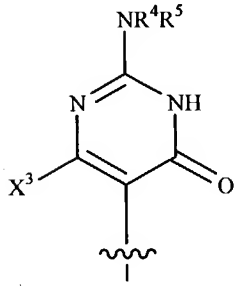

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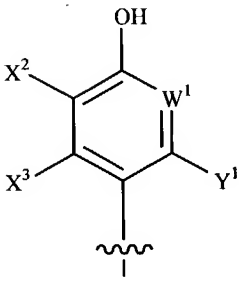

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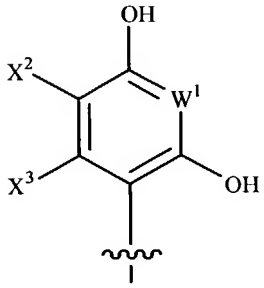

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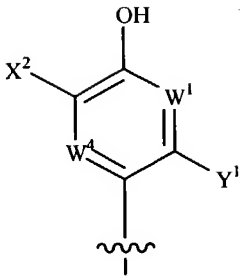

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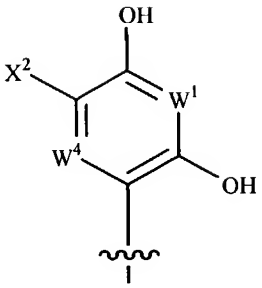

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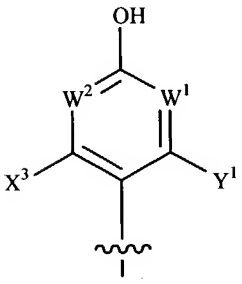

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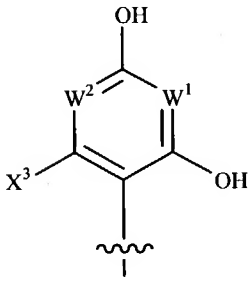

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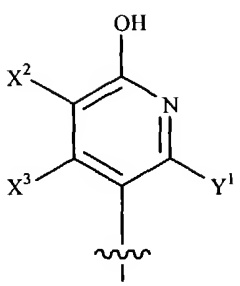

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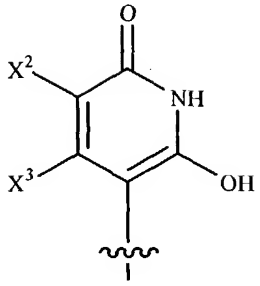
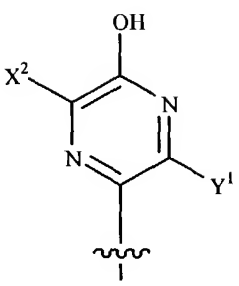


(BAB)



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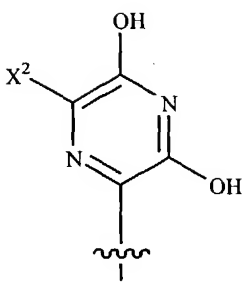
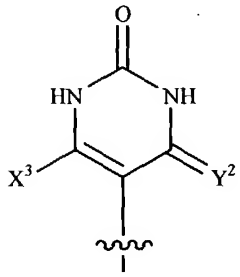
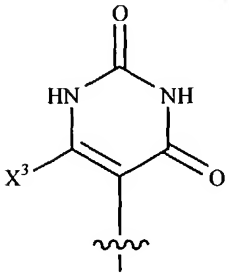


(BAD)



(BAE)



(BAF)

each $W^1$, $W^2$, $W^3$ and $W^4$ is independently N, CH, CF, CI, CBr, CCl, CCN, $CCH_3$, $CCF_3$, $CCH_2CH_3$, $CC(O)NH_2$, $CC(O)NHR^4$, $CC(O)N(R^4)_2$, CC(O)OH, $CC(O)OR^4$ or $CX^3$;

each W* is independently O, S, NH or $NR^4$;

X is O, S, $SO_2$, $CH_2$, $CH_2OH$, CHF, $CF_2$, $C(Y^3)_2$, CHCN, $C(CN)_2$, $CHR^4$ or $C(R^4)_2$;

X* is CH, CF, $CY^3$ or $CR^4$;

$X^2$ is H, straight chained, branched or cyclic optionally substituted alkyl, $CH_3$, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, $CH_2OH$, optionally substituted alkenyl, optionally substituted alkynyl, COOH, $COOR^4$, COO-alkyl, COO-aryl, CO-Oalkoxyalkyl, $CONH_2$, $CONHR^4$, $CON(R^4)_2$, chloro, bromo, fluoro, iodo, CN, $N_3$, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^5$;

each $X^3$ is independently a straight chained, branched or cyclic optionally substituted alkyl, $CH_3$, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, optionally substituted alkenyl, haloalkenyl, Br-vinyl, optionally substituted alkynyl, haloalkynyl, $N_3$, CN, -C(O)OH, $-C(O)OR^4$, -C(O)O(lower alkyl), $-C(O)NH_2$, $-C(O)NHR^4$, -C(O)NH(lower alkyl), $-C(O)N(R^4)_2$, -C(O)N(lower alkyl)$_2$, OH, $OR^4$, -O(acyl), -O(lower acyl), -O(alkyl), -O(lower alkyl), -O(alkenyl), -O(alkynyl), -O(aralkyl), -O(cycloalkyl), -

S(acyl), -S(lower acyl), -S($R^4$), -S(lower alkyl), -S(alkenyl), -S(alkynyl), -S(aralkyl), -S(cycloalkyl), chloro, bromo, fluoro, iodo, $NH_2$, -NH(lower alkyl), -$NHR^4$, -$NR^4R^5$, -NH(acyl), -N(lower alkyl)$_2$, -NH(alkenyl), -NH(alkynyl), -NH(aralkyl), -NH(cycloalkyl), or -N(acyl)$_2$;

each Y is independently selected from the group consisting of H, optionally substituted lower alkyl, cycloalkyl, alkenyl, alkynyl, $CH_2OH$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2F$, $CH_2Cl$, $CH_2N_3$, $CH_2CN$, $CH_2CF_3$, $CF_3$, $CF_2CF_3$, $CH_2CO_2R$, $(CH_2)_mCOOH$, $(CH_2)_mCOOR$, $(CH_2)_mCONH_2$, $(CH_2)_mCONR_2$, and $(CH_2)_mCONHR$;

R is H, alkyl or acyl;

$Y^1$ is hydrogen, bromo, chloro, fluoro, iodo, CN, OH, $OR^4$, $NH_2$, $NHR^4$, $NR^4R^5$, SH or $SR^4$;

each $Y^2$ is independently O, S, NH or $NR^4$;

each $Y^3$ is independently H, F, Cl, Br or I;

wherein for Base (**B**), $W^4$ cannot be CH if $W^1$, $W^2$ and $W^3$ are N;

wherein for Base (**E**), (**F**), (**K**), (**L**), (**W**) and (**X**), $W^4$ cannot be CH if $W^1$ is N;

each $R^4$ and $R^5$ is independently hydrogen, acyl, alkyl, lower alkyl, alkenyl, alkynyl or cycloalkyl;

each $R^{12}$ is independently a substituted alkyl, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, substituted alkenyl, haloalkenyl (but not Br-vinyl), substituted alkynyl, haloalkynyl, -$CH_2C(O)OH$, -$CH_2C(O)OR^4$, -$CH_2C(O)O$(lower alkyl), -$CH_2C(O)NH_2$, -$CH_2C(O)NHR^4$, -$CH_2C(O)NH$(lower alkyl), -$CH_2C(O)N(R^4)_2$, -$CH_2C(O)N$(lower alkyl)$_2$, -$(CH_2)_mC(O)OH$, -$(CH_2)_mC(O)OR^4$, -$(CH_2)_mC(O)O$(lower alkyl), -$(CH_2)_mC(O)NH_2$, -$(CH_2)_mC(O)NHR^4$, -$(CH_2)_mC(O)NH$(lower alkyl), -$(CH_2)_mC(O)N(R^4)_2$, -$(CH_2)_mC(O)N$(lower alkyl)$_2$, -C(O)OH, -$C(O)OR^4$, -$C(O)NH_2$, -$C(O)NHR^4$, -C(O)NH(lower alkyl), or -$C(O)N(R^4)_2$, -C(O)N(lower alkyl)$_2$;

each $R^{13}$ is independently substituted alkyl, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl (including halogenated lower alkyl), $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, substituted alkenyl, haloalkenyl (but not Br-vinyl), substituted alkynyl, haloalkynyl, optionally substituted carbocycle, optionally substituted heterocycle, optionally substituted heteroaryl, -$CH_2C(O)OH$, -$CH_2C(O)OR^4$, -$CH_2C(O)O$(lower alkyl), -$CH_2C(O)SH$, -$CH_2C(O)SR^4$, -$CH_2C(O)S$(lower alkyl), -$CH_2C(O)NH_2$, -$CH_2C(O)NHR^4$, -$CH_2C(O)NH$(lower alkyl), -$CH_2C(O)N(R^4)_2$, -$CH_2C(O)N$(lower alkyl)$_2$, -$(CH_2)_mC(O)OH$, -$(CH_2)_mC(O)OR^4$, -$(CH_2)_mC(O)O$(lower

alkyl), -$(CH_2)_mC(O)SH$, -$(CH_2)_mC(O)SR^4$, -$(CH_2)_mC(O)S$(lower alkyl), -$(CH_2)_mC(O)NH_2$, -$(CH_2)_mC(O)NHR^4$, -$(CH_2)_mC(O)NH$(lower alkyl), -$(CH_2)_mC(O)N(R^4)_2$, -$(CH_2)_mC(O)N$(lower alkyl)$_2$, -C(O)OH, -$C(O)OR^4$, -C(O)SH, -$C(O)SR^4$, -C(O)S(lower alkyl), -$C(O)NH_2$, -$C(O)NHR^4$, -C(O)NH(lower alkyl), -$C(O)N(R^4)_2$, -C(O)N(lower alkyl)$_2$, -$O(R^4)$, -O(alkynyl), -O(aralkyl), -O(cycloalkyl), -S(acyl), -S(lower acyl), -$S(R^4)$, -S(lower alkyl), -S(alkenyl), -S(alkynyl), -S(aralkyl), -S(cycloalkyl), -$NHR^4$, -$NR^4R^5$, -NH(alkenyl), -NH(alkynyl), -NH(aralkyl), -NH(cycloalkyl), SCN, OCN, NCO or fluoro; and

alternatively, $R^{12}$ and $R^{13}$ can come together to form a spiro compound selected from the group consisting of optionally substituted carbocycle or optionally substituted heterocycle;

each $R^8$ and $R^{11}$ is independently hydrogen, an optionally substituted alkyl (including lower alkyl), $CH_3$, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl (including halogenated lower alkyl), $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, optionally substituted alkenyl, haloalkenyl, Br-vinyl, optionally substituted alkynyl, haloalkynyl, -$CH_2C(O)OH$, -$CH_2C(O)OR^4$, -$CH_2C(O)O$(lower alkyl), -$CH_2C(O)NH_2$, -$CH_2C(O)NHR^4$, -$CH_2C(O)NH$(lower alkyl), -$CH_2C(O)N(R^4)_2$, -$CH_2C(O)N$(lower alkyl)$_2$, -$(CH_2)_mC(O)OH$, -$(CH_2)_mC(O)OR^4$, -$(CH_2)_mC(O)O$(lower alkyl), -$(CH_2)_mC(O)NH_2$, -$(CH_2)_mC(O)NHR^4$, -$(CH_2)_mC(O)NH$(lower alkyl), -$(CH_2)_mC(O)N(R^4)_2$, -$(CH_2)_mC(O)N$(lower alkyl)$_2$, -C(O)OH, -$C(O)OR^4$, -C(O)O(lower alkyl), -$C(O)NH_2$, -$C(O)NHR^4$, -C(O)NH(lower alkyl), -$C(O)N(R^4)_2$, -C(O)N(lower alkyl)$_2$, cyano, NH-acyl or N(acyl)$_2$;

each $R^9$ and $R^{10}$ are independently hydrogen, OH, $OR^2$, optionally substituted alkyl, $CH_3$, $CH_2CN$, $CH_2N_3$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2OH$, halogenated alkyl, $CF_3$, $C(Y^3)_3$, 2-Br-ethyl, $CH_2F$, $CH_2Cl$, $CH_2CF_3$, $CF_2CF_3$, $C(Y^3)_2C(Y^3)_3$, optionally substituted alkenyl, haloalkenyl, Br-vinyl, optionally substituted alkynyl, haloalkynyl, optionally substituted carbocycle, optionally substituted heterocycle, optionally substituted heteroaryl, -$CH_2C(O)OH$, -$CH_2C(O)OR^4$, -$CH_2C(O)O$(lower alkyl), -$CH_2C(O)SH$, -$CH_2C(O)SR^4$, -$CH_2C(O)S$(lower alkyl), -$CH_2C(O)NH_2$, -$CH_2C(O)NHR^4$, -$CH_2C(O)NH$(lower alkyl), -$CH_2C(O)N(R^4)_2$, -$CH_2C(O)N$(lower alkyl)$_2$, -$(CH_2)_mC(O)OH$, -$(CH_2)_mC(O)OR^4$, -$(CH_2)_mC(O)O$(lower alkyl), -$(CH_2)_mC(O)SH$, -$(CH_2)_mC(O)SR^4$, -$(CH_2)_mC(O)S$(lower alkyl), -$(CH_2)_mC(O)NH_2$, -$(CH_2)_mC(O)NHR^4$, -$(CH_2)_mC(O)NH$(lower alkyl), -$(CH_2)_mC(O)N(R^4)_2$, -$(CH_2)_mC(O)N$(lower alkyl)$_2$, -C(O)OH, -$C(O)OR^4$, -C(O)O(lower alkyl), -C(O)SH, -$C(O)SR^4$, -C(O)S(lower alkyl), -$C(O)NH_2$, -$C(O)NHR^4$, -C(O)NH(lower alkyl), -$C(O)N(R^4)_2$, -C(O)N(lower alkyl)$_2$, -O(acyl), -O(lower acyl),

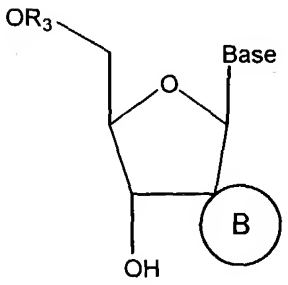
-O($R^4$), -O(alkyl), -O(lower alkyl), -O(alkenyl), -O(alkynyl), -O(aralkyl), -O(cycloalkyl), -S(acyl), -S(lower acyl), -S($R^4$), -S(lower alkyl), -S(alkenyl), -S(alkynyl), -S(aralkyl), -S(cycloalkyl), $NO_2$, $NH_2$, -NH(lower alkyl), -N$HR^4$, -N$R^4R^5$, -NH(acyl), -N(lower alkyl)$_2$, -NH(alkenyl), -NH(alkynyl), -NH(aralkyl), -NH(cycloalkyl), -N(acyl)$_2$, azido, cyano, SCN, OCN, NCO or halo;

each m is independently 0, 1 or 2; and

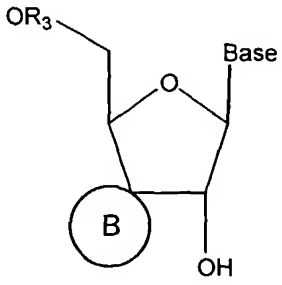
alternatively, $R^8$ and $R^{13}$, $R^9$ and $R^{13}$, $R^9$ and $R^{11}$ or $R^{10}$ and $R^{12}$ can come together to form a bridged compound selected from the group consisting of optionally substituted carbocycle or optionally substituted heterocycle; or

alternatively, $R^{12}$ and $R^{13}$ or $R^9$ and $R^{10}$ can come together to form a spiro compound selected from the group consisting of optionally substituted or optionally substituted heterocycle.

7. A compound of the Formula (XIII) or (XIV):




(XIII)



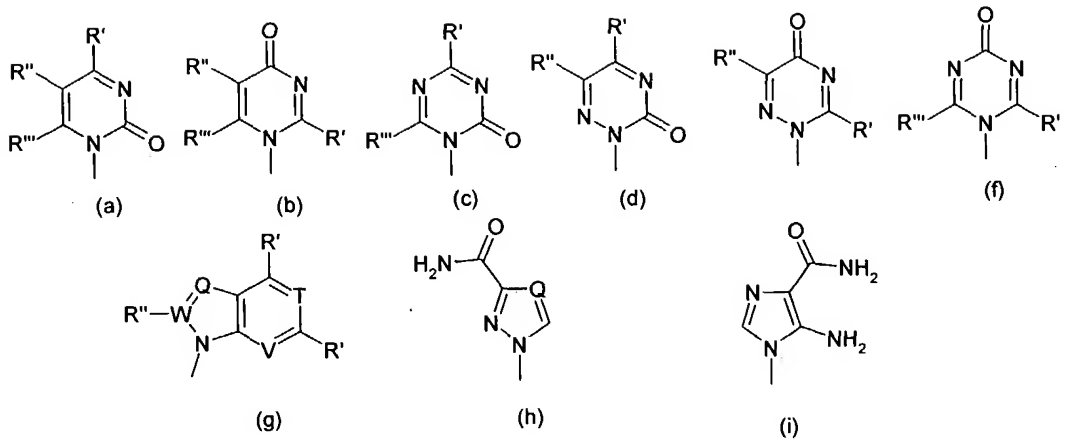

(XIV)

or a pharmaceutically acceptable salt thereof, wherein:

$R_3$ is selected from the group consisting of H; mono-, di-, and tri-phosphate or a stabilized phosphate prodrug; acyl; a sulfonate ester; optionally substituted alkyl sulfonyl; optionally substituted arylsulfonyl; a lipid; an amino acid; a carbohydrate; a peptide; cholesterol; and a pharmaceutically acceptable leaving group which when administered *in vivo* is capable of providing a compound wherein $R_3$ is independently H, or mono-, di- or triphosphate;

B indicates a spiro compound selected from the group consisting of optionally substituted carbocycle or optionally substituted heterocycle;

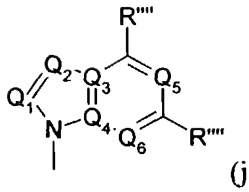
Base is selected from the group consisting of:



(a) (b) (c) (d) (f)

(g) (h) (i)

and



(j)

wherein

each R', R", R'" and R"" are independently selected from the group consisting of H, OH, substituted or unsubstituted alkyl, substituted or unsubstituted alkenyl, substituted or unsubstituted alkynyl, cycloalkyl, Br-vinyl, -O-alkyl, O-alkenyl, O-alkynyl, O-aryl, O-aralkyl, -O-acyl, O-cycloalkyl, $NH_2$, NH-alkyl, N-dialkyl, NH-acyl, N-aryl, N-aralkyl, NH-cycloalkyl, SH, S-alkyl, S-acyl, S-aryl, S-cycloalkyl, S-aralkyl, F, Cl, Br, I, CN, COOH, $CONH_2$, $CO_2$-alkyl, CONH-alkyl, CON-dialkyl, OH, $CF_3$, $CH_2OH$, $(CH_2)_mOH$, $(CH_2)_mNH_2$, $(CH_2)_mCOOH$, $(CH_2)_mCN$, $(CH_2)_mNO_2$ and $(CH_2)_mCONH_2$;

m is 0 or 1;

W is C-R" or N;

T and V independently are CH or N;

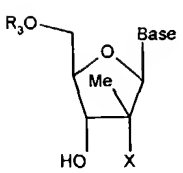
Q is CH, -CCl, -CBr, -CF, -CI, -CCN, -C-COOH, -C-$CONH_2$, or N;

$Q_1$ and $Q_2$ independently are N or C-R;

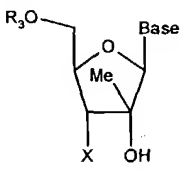
R is H, alkyl, or acyl; and

$Q_3$, $Q_4$, $Q_5$ and $Q_6$ independently are N or CH.

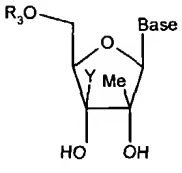
8. A compound of Formula (XIX), (XX), (XXI) (XXII) or (XXIII):



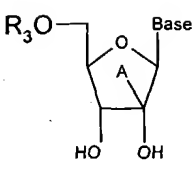

(XIX)




(XX)

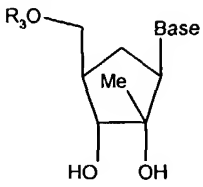



(XXI)




(XXII)

or




(XXIII)

or a pharmaceutically acceptable salt thereof, wherein:

A is selected from the group consisting of optionally substituted lower alkyl, cycloalkyl, alkenyl, alkynyl, $CH_2OH$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2F$, $CH_2Cl$, $CH_2N_3$, $CH_2CN$, $CH_2CF_3$, $CF_3$, $CF_2CF_3$, $CH_2CO_2R$, $(CH_2)_mCOOH$, $(CH_2)_mCOOR$, $(CH_2)_mCONH_2$, $(CH_2)_mCONR_2$, and $(CH_2)_mCONHR$;

Y is selected from the group consisting of H, optionally substituted lower alkyl, cycloalkyl, alkenyl, alkynyl, $CH_2OH$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2F$, $CH_2Cl$, $CH_2N_3$, $CH_2CN$, $CH_2CF_3$, $CF_3$, $CF_2CF_3$, $CH_2CO_2R$, $(CH_2)_mCOOH$, $(CH_2)_mCOOR$, $(CH_2)_mCONH_2$, $(CH_2)_mCONR_2$, and $(CH_2)_mCONHR$;

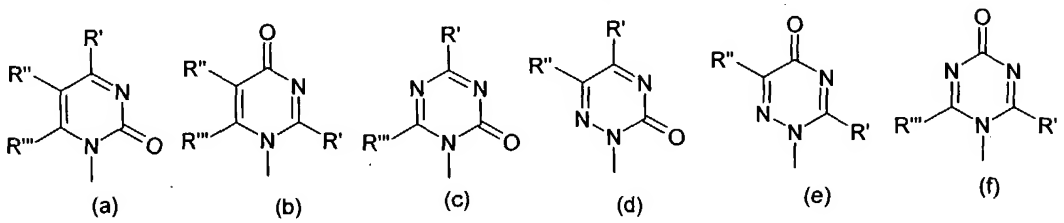
R is H, alkyl or acyl;

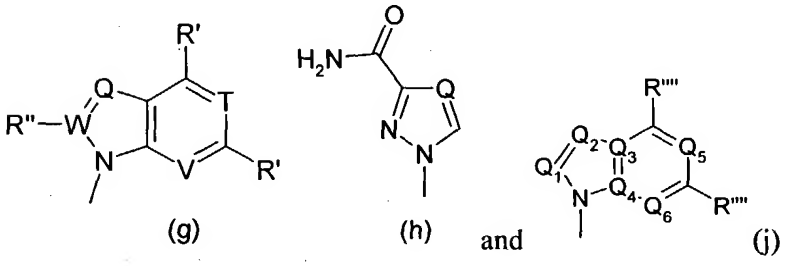
X is selected from the group consisting of -OH, optionally substituted alkyl, cycloalkyl, alkenyl, alkynyl, -O-alkyl, -O-alkenyl, -O-alkynyl, -O-aryl, -O-aralkyl, -O-cycloalkyl-, O-acyl, F, Cl, Br, I, CN, NC, SCN, OCN, NCO, $NO_2$, $NH_2$, $N_3$, NH-acyl, NH-alkyl, N-dialkyl, NH-alkenyl, NH-alkynyl, NH-aryl, NH-aralkyl, NH-cycloalkyl, SH, S-alkyl, S-alkenyl, S-alkynyl, S-aryl, S-aralkyl, S-acyl, S-cycloalkyl, $CO_2$-alkyl, CONH-alkyl, CON-dialkyl, CONH-alkenyl, CONH-alkynyl, CONH-aralkyl, CONH-cycloalkyl, $CH_2OH$, $CH_2NH_2$, $CH_2NHCH_3$, $CH_2N(CH_3)_2$, $CH_2F$, $CH_2Cl$, $CH_2N_3$, $CH_2CN$, $CH_2CF_3$, $CF_3$, $CF_2CF_3$, $CH_2CO_2R$, $(CH_2)_mCOOH$, $(CH_2)_mCOOR$, $(CH_2)_mCONH_2$, $(CH_2)_mCONR_2$, $(CH_2)_mCONHR$, an optionally substituted 3-7 membered carbocyclic, and an optionally substituted 3-7 membered heterocyclic ring having O, S and/or N independently as a heteroatom taken alone or in combination;

m is 0 or 1;

$R_3$ is selected from the group consisting of H; mono-, di-, and tri-phosphate or a stabilized phosphate prodrug; substituted or unsubstituted alkyl; acyl; a sulfonate ester; optionally substituted alkyl sulfonyl; optionally substituted arylsulfonyl; a lipid; an amino acid; a carbohydrate; a peptide; cholesterol; and a pharmaceutically acceptable leaving group which when administered *in vivo* is capable of providing a compound wherein $R_3$ is independently H, or mono-, di- or triphosphate; and

Base is a non-natural base selected from the group of:




wherein:

each R', R", R'" and R"" is independently selected from the group consisting of H, OH, substituted or unsubstituted alkyl, substituted or unsubstituted alkenyl, substituted or unsubstituted alkynyl, cycloalkyl, Br-vinyl, -O-alkyl, O-alkenyl, O-alkynyl, O-aryl, O-aralkyl, -O-acyl, O-cycloalkyl, $NH_2$, NH-alkyl, N-dialkyl, NH-acyl, N-aryl, N-aralkyl, NH-cycloalkyl, SH, S-alkyl, S-acyl, S-aryl, S-cycloalkyl, S-aralkyl, F, Cl, Br, I, CN, COOH, $CONH_2$, $CO_2$-alkyl, CONH-alkyl, CON-dialkyl, OH, $CF_3$, $CH_2OH$, $(CH_2)_mOH$, $(CH_2)_mNH_2$, $(CH_2)_mCOOH$, $(CH_2)_mCN$, $(CH_2)_mNO_2$ and $(CH_2)_mCONH_2$;

m is 0 or 1;

W is C-R" or N;

T and V independently are CH or N;

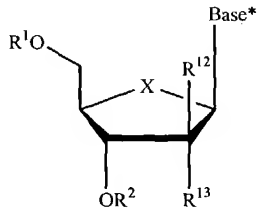
Q is CH, -CCl, -CBr, -CF, -CI, -CCN, -C-COOH, -C-$CONH_2$, or N;

$Q_1$ and $Q_2$ independently are N or C-R""; and

$Q_3$, $Q_4$, $Q_5$ and $Q_6$ independently are N or CH;

with the proviso that in bases (g) and (i), R', R"" are not H, OH, or $NH_2$; and Q, T, V, $Q_2$, $Q_5$ and $Q_6$ are not N.

9. A compound of Formula (IX):




(IX)

or a pharmaceutically acceptable salt thereof, wherein:

$R^1$, $R^2$ and $R^3$ are independently H; phosphate; straight chained, branched or cyclic alkyl; acyl; CO-alkyl; CO-aryl; CO-alkoxyalkyl; CO-aryloxyalkyl; CO-substituted aryl; sulfonate ester; benzyl, wherein the phenyl group is optionally substituted with one or more substituents; alkylsulfonyl; arylsulfonyl; aralkylsulfonyl; a lipid; an amino acid; a carbohydrate; a peptide; cholesterol; or a pharmaceutically acceptable leaving group which when administered *in vivo* is capable of providing a compound wherein $R^1$, $R^2$ and/or $R^3$ is independently H or phosphate;

X is O, S, $SO_2$ or $CH_2$;

Base* is a purine or pyrimidine base;

$R^{12}$ is $C(Y^3)_3$;

$Y^3$ is independently H, F, Cl, Br or I; and

$R^{13}$ is fluoro.

10. The compound of claim 9, wherein X is O, and $Y^3$ is H.

11. The compound of claim 10, wherein $R^1$, $R^2$ and $R^3$ are H.

12. A method for the treatment of a host infected with a *Flaviviridae* virus, comprising administering an effective treatment amount of a compound as claimed in any one of claims 1-11, or a pharmaceutically acceptable salt thereof.

13. The method of claim 12, wherein the virus is hepatitis C.

14. The method of claim 12, wherein the compound or pharmaceutically acceptable salt thereof is administered in combination or alternation with a second anti-viral agent.

15. The method of claim 14, wherein the second anti-viral agent is selected from the group consisting of an interferon, a ribavirin, an interleukin, a NS3 protease inhibitor, a cysteine protease inhibitor, a phenan-threnequinone, a thiazolidine derivative, a thiazolidine, a benzanilide, a phenan-threnequinone, a helicase inhibitor, a polymerase inhibitor, a nucleotide analogue, a gliotoxin, a cerulenin, an antisense phosphorothioate oligodeoxynucleotide, an inhibitor of IRES-dependent translation, and a ribozyme.

16. The method of claim 15, wherein the second anti-viral agent is an interferon.

17. The method of claim 16, wherein the second anti-viral agent is selected from the group consisting of pegylated interferon alpha 2a, interferon alphacon-1, natural interferon, albuferon, interferon beta-1a, omega interferon, interferon alpha, interferon gamma, interferon tau, interferon delta and interferon gamma- 1b.

18. The method of claim 12, wherein the compound or pharmaceutically acceptable salt thereof is in the form of a dosage unit.

19. The method of claim 18 wherein the dosage unit contains 50 to 1000 mg or 0.1 to 50 mg of the compound.

20. The method of claim 18 wherein the dosage unit is a tablet or capsule.

21. The method of claim 12, wherein the host is a human.

22. The method of claim 12, wherein the compound or pharmaceutically acceptable salt thereof is in substantially pure form.

23. The method of claim 12, wherein the compound or pharmaceutically acceptable salt thereof is at least 90% by weight of the β-D-isomer.

24. The method of claim 12, wherein the compound or pharmaceutically acceptable salt thereof is at least 95% by weight of the β-D-isomer.

25. The method of claim 12, wherein the compound is in the form of a pharmaceutically acceptable salt selected from the group consisting of a tosylate, methanesulfonate, acetate, citrate, malonate, tartarate, succinate, benzoate, ascorate, α-ketoglutarate, α-glycerophosphate, formate, fumarate, propionate, glycolate, lactate, pyruvate, oxalate, maleate, salicylate, sulfate, nitrate, bicarbonate, carbonate salts, hydrobromate, hydrochloride, di-hydrochloride, and phosphoric acid salt.

26. The method of claim 25, wherein the pharmaceutically acceptable salt is a hydrochloride salt.

27. A pharmaceutical composition comprising an effective amount to treat a *Flaviviridae* infection of a compound, or a pharmaceutically acceptable salt thereof, of any of claims 1 to 11 in a pharmaceutically acceptable carrier .

28. The pharmaceutical composition of claim 27, wherein the carrier is suitable for oral delivery.

29. The pharmaceutical composition of claim 27 comprising an effective amount of the compound or pharmaceutically acceptable salt thereof to treat a host infected with West Nile Virus, Yellow fever, Denge Virus or BVDV.

30. The composition of claim 27, wherein the *Flaviviridae* virus is hepatitis C.

31. The pharmaceutical composition of claim 29, wherein the compound or pharmaceutically acceptable salt thereof, is in the form of a dosage unit.

32. The composition of claim 31, wherein the dosage unit contains 0.1 to 50 mg or 50 to 1000 mg of the compound or pharmaceutically acceptable salt thereof.

33. The composition of claim 31, wherein said dosage unit is a tablet or capsule.

34. The pharmaceutical composition of claim 27, further comprising a second anti-viral agent.

35. The pharmaceutical composition of claim 34, wherein the second anti-viral agent is selected from the group consisting of an interferon, a ribavirin, an interleukin, a NS3 protease inhibitor, a cysteine protease inhibitor, a phenan-threnequinone, a thiazolidine derivative, a thiazolidine, a benzanilide, a phenan-threnequinone, a helicase inhibitor, a polymerase inhibitor, a nucleotide analogue, a gliotoxin, a cerulenin, an antisense phosphorothioate oligodeoxynucleotide, an inhibitor of IRES-dependent translation, and a ribozyme.

36. The pharmaceutical composition of claim 35, wherein the second anti-viral agent is an interferon.

37. The pharmaceutical composition of claim 36, wherein the second anti-viral agent is selected from the group consisting of pegylated interferon alpha 2a, interferon alphacon-1, natural interferon, albuferon, interferon beta-1a, omega interferon, interferon alpha, interferon gamma, interferon tau, interferon delta and interferon gamma- 1b.

38. The pharmaceutical composition of claim 27, wherein the compound or pharmaceutically acceptable salt thereof, is in substantially pure form.

39. The pharmaceutical composition of claim 27, wherein the compound or pharmaceutically acceptable salt thereof, is at least 90% by weight of the β-D-isomer.

40. The pharmaceutical composition of claim 27, wherein the compound or pharmaceutically acceptable salt thereof, is at least 95% by weight of the β-D-isomer.

41. The pharmaceutical composition of claim 27 further comprising a pharmaceutically acceptable carrier suitable for oral, parenteral, inhalant or intravenous delivery.

42. The pharmaceutical composition of claim 27, wherein the pharmaceutically acceptable salt is selected from the group consisting of a tosylate, methanesulfonate, acetate,

citrate, malonate, tartarate, succinate, benzoate, ascorate, α-ketoglutarate, α-glycerophosphate, formate, fumarate, propionate, glycolate, lactate, pyruvate, oxalate, maleate, salicylate, sulfate, nitrate, bicarbonate, carbonate salts, hydrobromate, hydrochloride, di-hydrochloride, and phosphoric acid salt.

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43. The pharmaceutical composition of claim 42, wherein the pharmaceutically acceptable salt is a hydrochloride salt.

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